



**Employer Packet  
Arizona Banner  
(keep this folder for your records)**

**Congratulations** on choosing the Banner – University Family Care Self-Directed Attendant Care Program! We are excited to take part in this process with you. Acumen Fiscal Agent, LLC (Acumen) is one of the oldest and most experienced Fiscal Employer Agents in the nation. We have been helping people self-direct their own supports since 1995.

**Becoming an Employer**

Inside this folder you will find the necessary forms and instructions that authorize Acumen to act on your behalf. These forms relate to the withholding and filing of employer- and employee- related taxes. This folder cover provides you with reference information to assist you in being an employer.

The forms listed below are needed to authorize Acumen to act as your Fiscal Employer Agent. Please complete and return them to Acumen. Examples of completed forms can be found in the back of this packet. Please check and note the date you emailed, faxed or mailed to Acumen. Once we have received your completed forms, we will enroll you in our system and you will receive an Acumen ID number. If you currently have or have had an Employer Identification Number (EIN), please provide this number on Forms 8821 and 2678.

☐ Acumen Authorization Form

\_\_\_\_\_  
Date Sent

☐ Employer Appointment of Agent - IRS Form 2678

\_\_\_\_\_  
Date Sent

☐ Application for Employer Identification Number – IRS form SS4

\_\_\_\_\_  
Date Sent

☐ Employer Agreement

\_\_\_\_\_  
Date Sent

☐ Arizona Limited Power of Attorney APOA 5-00

Signed original form must be mailed to Acumen

\_\_\_\_\_  
Date Sent

**Email, Fax or Mail Information to Acumen**

Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)

## **Basic Employment Law**

Employment law is complicated. It is considered a specialty area in the legal profession. The purpose of this overview is to briefly review some requirements in a general way. **This overview should in no way be considered a substitute for competent legal counsel.**

### **When You Hire an Employee:**

1. It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.
2. You must hire people who are authorized to work in the United States – citizens and legal aliens with proper documentation. You are required to complete a Form I-9 to verify their authorization to work. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and resubmit the form to Acumen within three days of the actual date of hire.
  - To review Frequently Asked Questions about Form I-9, please visit [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com) then locate the Resources page.
3. Avoid the temptation to classify your workers as independent contractors, as they probably are not. If you have any questions, please call us at (866) 795-7162.

### **After You Hire an Employee:**

1. The work environment must be “free from recognized hazards that are causing or are likely to cause death or serious physical harm.”
2. Your employees should not be subjected to circumstances that would create a “hostile work environment.” Such an environment can be many things, but an employee should never be subjected to sexual harassment or belittlement, jokes, or prejudice because of their age, race, color, religion, sex, national origin, or disability.
3. You must pay your employees at least minimum wage.

### **If You Need to Terminate Employment:**

If your state is an “at will” state, it means both you and your employee have the right to terminate employment with or without cause; but it is important that you treat people professionally and fairly. You cannot terminate or lay off an employee because of their age, race, color, religion, sex, national origin, or disability.

### **More Information:**

- For free federal information, visit the Federal Department of Labor at [www.dol.gov](http://www.dol.gov). They issue a *Small Business Handbook*, which is helpful. It can be viewed and downloaded for free.
- For free state information, visit the Industrial Commission of Arizona at <http://www.ica.state.az.us/>
- Recommended Reading: *The Employer's Legal Handbook*, published by Nolo. This book can be purchased online at [www.nolo.com](http://www.nolo.com) or from area bookstores.

### **Reminder**

Having Acumen as your Fiscal Employer Agent does not change your responsibilities as the employer in an employer-employee relationship. Acumen is not the employer.



## **Workers' Compensation**

This program requires that the employer have Workers' Compensation. Upon enrollment, your employees are automatically covered by Workers' Compensation insurance with an "A" rated company.

Remember, you can do your part to prevent injury and keep the cost of this Workers' Compensation insurance down by providing a safe, hazard free workplace, and by training your employees on how best to support you.

You will find a Workers' Compensation poster in this packet. It is suggested that this poster be displayed in a prominent place to inform your employees of their rights and the resources available to them.

Please report all work-related injuries to Acumen within 24 hours. For more information or to report an injury, please call (866) 472-2297.

## **Fraud**

Fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided, in order to obtain improper payment. Fraud is a felony, and conviction can lead to substantial penalties. Additionally, individuals convicted of fraud can be excluded from any employment with a program or facility receiving program funding.

Examples of Fraud include:

- Signing or submitting a timesheet for services that were not actually provided.
- Signing or submitting a timesheet for services provided by a different person.
- Signing or submitting a timesheet for services that were reimbursed by another source.
- Signing or submitting a duplicate timesheet for reimbursement from the same source.

As required by the State of Arizona and our contract with Mercy Care, suspected cases of fraud will be referred to Banner and the state for further investigation and possible prosecution.

To view Acumen's False Claim Policy - Go to [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com) and locate our Resources page.

## **Reports**

We will provide you with an account statement. It is important to read these reports and to call us with any questions that you may have. The report summarizes your employee's sick time accrual and payments made to your employee(s). Required employee certification expiration dates are also provided on the statement. Web Time Entry /DCI users can access their reports by logging in to their accounts. Visit <https://www.acumenfiscalagent.com/arizona/> to get started with Web Time Entry / DCI. You will need a pre-assigned username and password, if you do not have this information, please contact our customer service team at 1(866) 795-7162.

Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)

## Starting Your Employee

Before your employee can begin working, all required and correct enrollment paperwork must first be received and processed by Acumen. In addition, Acumen must have an Authorization for Services indicating the hours, type, and duration of services you are authorized to receive. Once these items have been received, Acumen will send you a letter, referred to as the “Good to Go” letter, providing you with the date you may schedule your employee to start work. Do not schedule your employee for work before you receive this letter.

## Communication

Acumen is committed to keeping the lines of communication open. Please do not hesitate to contact us at anytime in one of the following ways:

1. If you have a question, you can email [customerservice@acumen2.net](mailto:customerservice@acumen2.net) or call (866) 795-7162 to speak with a representative. Remember, the call is toll-free and we'd love to hear from you. Our TTY toll-free number is (888) 853-0010.
2. If you have a suggestion, complaint, or concern, please contact Acumen's President directly by calling toll-free (888) 530-7473 and leaving a message. Your call will be returned within two business days.

## Sick Time Accrual

The Fair Wages and Healthy Families Act, passed in November 2016, establishes a new state minimum wage and entitles employees to accrue earned paid sick time. This means your employees will have access to paid sick time.

Your employees will be earning sick time that they can use for themselves or for a family member in the following circumstances:

- Medical care or mental or physical illness, injury or health condition
- A public health emergency
- Absence due to domestic violence, sexual violence, abuse or stalking

The rate the sick time will accrue is one (1) hour of sick time for every thirty (30) hours they work. The maximum number of hours an employee can accrue is twenty four (24) per year. Your account statement will show each employee's accrued sick time so you always know what they have available. These hours will **not** be deducted from the total hours you have available in the authorization for the month.

Please display and review with your employees the enclosed poster regarding the Act. Although the Act allows for exemptions of certain employees, this benefit is available to all employees. Please go to <https://www.azica.gov/frequently-asked-questions-about-wage-and-earned-paid-sick-time-laws> for more information.





# Acumen Authorization Form

Complete this form and either email it to [enrollment@acumen2.net](mailto:enrollment@acumen2.net), or fax it to (866) 708-3440, or mail it to our address listed below. Please call (866) 795-7162 if you have any questions.

**I hereby authorize Acumen Fiscal Agent, LLC (Acumen) to:**

1. File Form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and allow the IRS to mail information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide this number on Forms 2678 and 8821.**
2. Represent me as an employer for employer-related tax reporting purposes, by signing Form 2678.
3. Handle all correspondence regarding employer tax reporting issues.
4. Serve as my Full Service Agent for unemployment and withholding tax purposes. As such, Acumen shall provide all services for me, the employer, (tax, benefits, and appeals) and shall receive all documents related to my, the employer's, Arizona unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform any and all acts the employer can perform relating to matters pertaining to Employment Security Law of Arizona and state tax withholding regulations effective signature date forward; subject to revocation.
6. Electronically send me (e.g. e-mail) information including, but not limited to: employer and/or employee enrollment information, account statement reports, good-to-go information, and new products or services.

Any limitations to this authorization must be specifically stated and attached. This authorization revokes all earlier authorizations and powers of attorney on file, and shall remain in effect until receipt of a written notice of revocation or a subsequent authorization or power of attorney by the Arizona Department of Revenue and/or the Arizona Department of Economic Security.

**What am I really authorizing?**

- Your appointment grants Acumen Fiscal Agent a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301.
- You are appointing Acumen Fiscal Agent to act as your agent for the Arizona Department of Revenue and the Arizona Department of Economic Security in the fulfilling of domestic employer responsibilities relative to the employing of persons through initiatives funded by AHCCCS and administered by Banner – University Family Care.

**Employer**

The person who hires, fires, trains and manages staff.

Name:	
Social Security Number:	
Street Address:	
City/State/Zip:	
Mailing Address (if different):	
City/State/Zip (if different):	
County of Residence:	
Phone Number:	
E-mail Address:	

**Employer/Member**

The individual receiving services.

Name:	
Date of Birth:	
Social Security Number:	
Street Address (if different):	
City/State/Zip (if different):	

**Case Manager**

Name:	
E-mail Address:	
Phone Number:	

*Your signature means that you have read and understand the above information.*

Signature:	
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Date:	
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Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206

# Form 2678 Employer/Payer Appointment of Agent

(Rev. December 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

**Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.**

- If you're an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

**Note:** This appointment isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

**For IRS use:**

## Part 1: Why you're filing this form.

(Check one)

- ☒ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

## Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

**1 Employer identification number (EIN)**

 -       

**2 Employer's or payer's name**  
(not your trade name)

**3 Trade name** (if any)

**4 Address**

Number Street Suite or room number

  

City State ZIP code

  

Foreign country name Foreign province/county Foreign postal code

**5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.** (Check all that apply.)

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return* (all 940 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945, Annual Return of Withheld Federal Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1, Employer's Annual Railroad Retirement Tax Return	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2, Employee Representative's Quarterly Railroad Tax Return	<input type="checkbox"/>	<input type="checkbox"/>

\* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- ☒ Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**Sign your name here**

Print your name here

Print your title here

 HCSR EMPLOYER

Date

 /  / 

Best daytime phone

**Now give this form to the agent to complete.**

**Application for Employer Identification Number**  
(For use by employers, corporations, partnerships, trusts, estates, churches,  
government agencies, Indian tribal entities, certain individuals, and others.)  
See separate instructions for each line. Keep a copy for your records.  
Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.

OMB No. 1545-0003

EIN

Employer's Name Here	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)		3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 5416 E BASELINE RD STE 200		5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) MESA, AZ 85206-4704		5b City, state, and ZIP code (if foreign, see instructions)
Employer's County & State Here	6 County and state where principal business is located		
Employer's Name Here	7a Name of responsible party		7b SSN, ITIN, or EIN
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8b If 8a is "Yes," enter the number of LLC members			
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a Type of entity (check only one box). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent)			
<input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN)			
<input type="checkbox"/> Corporation (enter form number to be filed) <input type="checkbox"/> Trust (TIN of grantor)			
<input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government			
<input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government			
<input type="checkbox"/> Other nonprofit organization (specify) <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER Group Exemption Number (GEN) if any			
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type)			
<input type="checkbox"/> Banking purpose (specify purpose)			
<input type="checkbox"/> Changed type of organization (specify new type)			
<input type="checkbox"/> Purchased going business			
<input type="checkbox"/> Hired employees (Check the box and see line 13.)			
<input type="checkbox"/> Created a trust (specify type)			
<input type="checkbox"/> Compliance with IRS withholding regulations			
<input type="checkbox"/> Created a pension plan (specify type)			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER			
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year DECEMBER	
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use	
Agricultural		Household	
		0	
Other			
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)			
16 Check <b>one</b> box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker			
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail			
<input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. HCSR EMPLOYER			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," write previous EIN here			
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name JARED ENDERS, SUNNY HUDSON		Designee's telephone number (include area code) (623) 792-6100
	Address and ZIP code 5416 E BASELINE RD STE 200, MESA, AZ 85206-4704		Designee's fax number (include area code) (480) 371-2241
Employer's Name Here	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Employer Sign Here	Name and title (type or print clearly) HCSR EMPLOYER		Applicant's fax number (include area code)
Signature		Date	

## Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-13, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	complete lines 1-18 (as applicable).
purchased a going business <sup>3</sup>	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust <sup>4</sup>	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator <sup>5</sup>	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup> , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

<sup>2</sup> However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* in the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously assigned EIN.

ARIZONA DEPARTMENT OF ECONOMIC SECURITY  
Employer Engagement Administration**LIMITED POWER OF ATTORNEY**

The Limited Power of Attorney form is used by employers to authorize a third party to represent them before the Arizona Department of Economic Security (DES) in the Unemployment Insurance (UI) matters specified on the form. Such authorization also permits DES to provide the representative with any confidential information concerning the employer's Arizona UI account that is related to those matters.

Specify which matters the authorization applies to by checking the appropriate checkbox(es) on the form. If you want the authorization limited to a specific matter, such as a specific DES decision under appeal, check the "Other, specific UI matter" checkbox and briefly describe the matter in the space below to identify it specifically. Provide the representative's address immediately below that if you want to have all correspondence related to the "Other, specific UI matter" mailed to that address.

If you want to change the primary mailing address for general DES correspondence related to the employer's UI account, complete the area of the form provided for that purpose. You may also specify a separate mailing address for unemployment benefit claim-related notices by completing the area of the form provided for that purpose. Such a separate address is sometimes advisable, to enable the timely protesting of claims. Protests must be returned or postmarked within 10 business days after the date on the claim filing notice (Notice to Employer – UB-110) to be considered timely.

Submit the completed form with the original signature of a duly qualified officer or owner of the employer's business to the UI Tax Employer Registration Unit at the address below. Questions about the use or completion of the form should also be directed to the Employer Registration Unit.

ADES - UI Tax Section  
Employer Registration Unit  
P.O. Box 6028 - Mail Drop 5881  
Phoenix, Arizona 85005-6028  
Telephone – (602) 771-6602  
Fax – (602) 532-5539  
Email – [UITStatusClerical@azdes.gov](mailto:UITStatusClerical@azdes.gov)

Equal Opportunity Employer/Program • Under Titles VI and VII of the Civil Rights Act of 1964 (Title VI & VII), and the Americans with Disabilities Act of 1990 (ADA), Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and Title II of the Genetic Information Nondiscrimination Act (GINA) of 2008; the Department prohibits discrimination in admissions, programs, services, activities, or employment based on race, color, religion, sex, national origin, age, disability, genetics and retaliation. The Department must make a reasonable accommodation to allow a person with a disability to take part in a program, service, or activity. Auxiliary aids and services are available upon request to individuals with disabilities. To request this document in alternative format or for further information about this policy, Contact the UI Tax Office at 602-771-6606; TTY/TDD Services: 7-1-1. • Free language assistance for DES services is available upon request. • Disponible en español en línea o en la oficina local.

ARIZONA DEPARTMENT OF ECONOMIC SECURITY  
Employer Engagement Administration  
P.O. BOX 6028, Mail Drop 5881, Phoenix, AZ 85005-6028Write Employer's  
Name Here**LIMITED POWER OF ATTORNEY****EMPLOYER INFORMATION**

EMPLOYER NAME

ARIZONA UI ACCOUNT NO. OR FEDERAL EIN

Hereby appoints

ACUMEN FISCAL AGENT, LLC.

623-792-6100

(Representative Company's Name)

(Representative Company's Phone No.)

To represent said employer before the Arizona Department of Economic Security (DES) in all matters related to Arizona Unemployment Insurance (UI) specified below until further notice (check all boxes that apply):

- ☒ UI tax preparation/filing including filing/paying via the Internet Tax and Wage System (TWS)
- ☒ All other general UI matters (all benefit claim protests, all appeals of agency determinations, etc.)
- ☒ Other, specific UI matter (provide details below to identify the matter or no action will be taken):

Able to retrieve SUTA Rate, Tax Account Number, Online Password and Question reset.

Provide representative's address if you want mail concerning the "Other, specific UI matter" sent there:

REPRESENTATIVES COMPANY'S ADDRESS (P.O. Box/Street No., Street, City, State, ZIP)

5416 E. BASELINE RD., SUITE 200, MESA, AZ 85206

Write Employer's  
Name Here**COMPLETE THIS AREA ONLY IF YOU WANT TO CHANGE THE EMPLOYER'S PRIMARY MAILING ADDRESS**

EMPLOYER NAME

PHONE NO.

ADDRESS (P.O./Street No. Street, City, State, ZIP)

C/O ACUMEN FISCAL AGENT, LLC. 5416 E. BASELINE RD., SUITE 200, MESA, AZ 85206

\*All general UI correspondence including liability determinations, tax and wage report forms, tax assessments, and notices of tax rates, benefit charges, appeals, liens and claim filings are mailed to the **PRIMARY** address. If you want a **SEPARATE** mailing address for notices of unemployment benefit claim filings, claim determinations and claim appeals, complete the address area below.

**OPTIONAL SEPARATE MAILING ADDRESS FOR UNEMPLOYMENT BENEFIT CLAIM-RELATED NOTICES**

EMPLOYER NAME

PHONE NO.

ADDRESS (P.O./Street No. Street, City, State, ZIP)

In witness whereof, said employer has caused this instrument to be attested by the signature of a duly qualified officer or owner this day of

(Day)  (Month)  (Year) 

Enter Day of Month Here

Enter Month Here

Enter Year Here

This Limited Power of Attorney authorization cancels and/or supersedes all prior authorizations related to the specified matters and remains in effect until revoked in writing by either the employer or the representative

PRINT NAME (First, M.I., Last)

TITLE

Write Employer's  
Name Here

SIGNATURE

Employer Signs Here

**FOR AGENCY USE ONLY**

☐ REVISED PRIMARY ADDRESS ☐ REVISED/ADDED CLAIMS ADDRESS

INITIALS  DATE  NOTES





## **AZ Banner**

### **Employer/Acumen Agreement Form**

This Agreement is between Acumen Fiscal Agent  
and the Employer as stated below.

General understanding and conditions of the Banner – University Family Care Program, Self-Directed Attendant Care option:

- Participation in this Self-Directed Attendant Care option is a decision that was made after consultation with the Case Manager.
- I have received from the Case Manager any/all program related information about the service delivery options and the rules and regulations regarding participation in the Self-Directed Attendant Care option. I understand it is my responsibility as the Employer to abide by all the rules and regulations of this program.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or Banner – University Family Care Plan. I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and the Final Rule effective December 1, 2016. Furthermore, I understand that this employer responsibility may extend beyond what the program funds may pay my employee(s) and I accept full responsibility for all debts owed. This includes overtime and any hours that are above what is authorized in the Service Plan and/or within program rules. (Federal link: [https://www.dol.gov/whd/homecare/homcare\\_guide.pdf](https://www.dol.gov/whd/homecare/homcare_guide.pdf))
- I understand that Acumen is only authorized to represent me in processing payments as it relates to this Self-Directed Attendant Care option. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in the Service Plan.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/employee(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in the Service Plan, I, as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to hire and train only qualified providers/employees, as defined by Banner, to provide services.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my employee(s) and/or I complete are correct within required guidelines.
- I will not allow provider(s)/employee(s) to begin performing work until Acumen has notified me that provider(s)/employee(s) are active in their system (Good to Go).
- I understand that if the program requires my employee (job applicant) to pass a background check I will ensure all investigation reports are kept confidential, will not be shared, and will be disposed of properly given that they include sensitive data (e.g., criminal history) and personally identifiable information (e.g., name, DOB, SSN).
- I understand it is my responsibility to review and approve all requests for payment prior to submitting them to Acumen to ensure accuracy and confirm they are authorized for processing.



- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information as it relates only and specifically to the Banner – University Family Care Plan Self-Directed Attendant Care option.
- I understand that Acumen will provide a Workers' Compensation poster for use if my employee is injured on the job. I understand this poster must be displayed in an area of the home where it can be easily viewed and read by my employee during the work day.
- I understand that I may face penalties and/or fines if I fail to post the Workers' Compensation poster. I, as the employer, will be personally responsible for paying these penalties and/or fines.
- I understand it is my responsibility to notify the Case Manager immediately of any significant changes in circumstances that may affect the member's Individual Service Plan and/or safety.
- I understand it is my responsibility to notify Acumen immediately of any changes that effect eligibility for Self-Directed Attendant Care services. (e.g. loss of Medicaid, hospitalization, placement in a facility) I understand I may be responsible for payment of any work performed during the loss of eligibility.
- I understand all requests for payment must have an employer signature and date indicating approval, or must be submitted through Acumen's online time entry system which requires password-protected employer approval. I understand that Acumen will not process a payment request without proper employer approval.
- I attest that I will submit and/or approve all payment requests in accordance with the Program regulations. I understand that payment and satisfaction of my claims may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws, for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized including but not limited to the repayment of claim. Any collection costs or legal fees will be my responsibility to pay.
- I hereby authorize Acumen to electronically send me information (e.g. email) including but not limited to account statement reports. I understand that I have the ability to opt-out of electronic communication upon request, and can receive this through U.S. Mail service.

My signature below confirms my understanding and agreement to abide by the terms and conditions as stated above.

Name of Member: \_\_\_\_\_

Name of Employer: \_\_\_\_\_

Phone: (\_\_\_\_\_) \_\_\_\_\_ Email Address: \_\_\_\_\_

\_\_\_\_\_  
Employer Signature

\_\_\_\_\_  
Date





# Employer's Previous Business Information

**This form must be completed by the individual assuming the role of the Employer.** Please provide a response to every question below. If any of the questions *cannot* be answered, check "N/A" or write "Do not know" next to the question.

Please do not provide answers to the below questions based on a Partnership, Corporation, Limited Liability Company (LLC), Trust, Estate, Nonprofit or any other entity not considered a Sole Proprietor. Acumen Fiscal Agent, LLC can only accept an EIN and business information for a Sole Proprietor business. **If you have ever owned a Sole Proprietor (currently or in the past), you must let us know. Failure to do so will also drastically increase the time it takes to enroll and receive services under this program.**

<b>Employer Full Name</b> (as shown on Social Security Card)	<b>Employer Social Security Number (SSN)</b>
<b>Other Names or Alias Used</b> (please list all):	

		YES	NO	N/A
1.	Have you ever received an Employer Identification Number (EIN) for any Sole Proprietor business you currently or have previously owned? If yes:  Please provide the previously assigned Federal EIN: _____  What was the nature of the business: _____  Is the business still active (including any requirements for filing income tax, payroll tax, or information returns): YES _____ NO _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Have you ever previously been enrolled with another Fiscal/Employer Agent (F/EA), sometimes known as a Financial Management Service Agency? If yes:  Please provide the name of the F/EA: _____  Please provide dates of when you were with the F/EA: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Was a business account ever established on your behalf for state unemployment insurance (SUTA) by your state's Department of Labor/Employment? If yes:  Please provide the account number, if known: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Was a business account for state income tax (SIT) withheld on behalf of your employees ever established on your behalf with the state's Department of Revenue? If yes:  Please provide the account number, if known: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you answered yes to question #2, please contact the prior F/EA to obtain the documents received from the Internal Revenue Service (IRS) and state taxing authorities when you were granted your EIN and state tax accounts. Documents should include a Letter 147C or CP575 issued by the IRS, and confirmation of the state tax accounts being created.

\_\_\_\_\_  
Employer Signature

\_\_\_\_\_  
Date



## CHANGE INFORMATION FORM: MEMBER or EMPLOYER

**Please complete this form and return to Acumen by one of the following methods:**

**Mail:** 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206

**Fax:** (866) 708-3440

**Email:** [enrollment@acumen2.net](mailto:enrollment@acumen2.net)

### Change MEMBER Information

Complete this section when there is a change in member information. The member is the individual receiving services. If the member is also the employer, please complete this section **only**. For a name change, provide the previous name, new name, and attach a legal document supporting the name change. For all other changes, only the new information is required.

Change In (select all that apply):    Name ☐    Address ☐    Phone Number ☐    E-mail Address ☐

Current/Previous Name:

New Name (if changed):

Street Address:

City/State/Zip:

Phone Number:

E-mail Address:

Member ID Number:

Signature (Employer or Authorized Rep):

Date:

### Change EMPLOYER Information

Complete this section when there is a change in employer information. The employer is the individual who hires, trains, and manages staff. If the member is also the employer, please complete the member section only. For a name change, provide the previous name, new name, and attach a legal document supporting the name change. For all other changes, only the new information is required.

Change In (select all that apply):    Name ☐    Address ☐    Phone Number ☐    E-mail Address ☐

Current/Previous Name:

New Name (if changed):

Street Address (if changed):

City/State/Zip (if changed):

Phone Number (if changed):

E-mail Address:

Member ID Number:

Signature (Employer or Authorized Rep):

Date:

Acumen Fiscal Agent, LLC  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone: (866) 496-9139  
Fax: (855) 264-3290  
[enrollment@acumen2.net](mailto:enrollment@acumen2.net)



## **Worker's Compensation Claim Reporting Guidelines for Employees**

If there has been a workplace injury or accident, please take the following action:

- If the injury or accident is of a serious nature, seek medical attention immediately.
- Employees must report the injury immediately to their employer.
- Employers must report the injury as soon as possible even if it is a weekend or holiday to the Acumen Workers' Compensation Department.
- To report to Acumen, call 866-472-2297. If you get voicemail when you call, leave a message with your name, call back number, state you are located in, a brief description of the incident and if the injury is of a serious nature (including hospitalization (not ER room & home release), immediate surgery status, critical care or death) .
- Messages of injuries of a serious nature will be returned even on a weekend or holiday. All other messages will be returned the following business day.

Timely reporting of any injury that goes beyond First Aid treatment to Acumen's Workers' Compensation Department is important. When reporting, be prepared with the following information:

- Time & place the incident occurred as well as how it occurred.
- Explain in as much detail as possible what happened to cause the injury.
- Take pictures of the area where the incident occurred, if you are able to do so, and any other photos you are able to obtain that may be helpful to the claim.

Contact Acumen's Workers' Compensation Administrator. Direct line is 866-472-2297.



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## THE FAIR WAGES AND HEALTHY FAMILIES ACT

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### Earned Paid Sick Time

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<b>EXEMPTIONS:</b>	The Fair Wages and Healthy Families Act (the “Act”) does not apply to any person who is employed by a parent or a sibling; any person who is employed performing babysitting services in the employer’s home on a casual basis; or any person employed by the State of Arizona or the United States government.
<b>ENTITLEMENT AND AMOUNT:</b>	<p>Beginning July 1, 2017, employees are entitled to earned paid sick time and accrue a minimum of one hour of earned paid sick time for every 30 hours worked, subject to the following limitations:</p> <ul style="list-style-type: none"><li>• Employees whose employers have less than 15 employees may only accrue or use 24 hours of earned paid sick time per year.</li><li>• Employees whose employers have 15 or more employees may only accrue or use 40 hours of earned paid sick time per year.</li></ul> <p>Employers are permitted to select higher accrual and use limits.</p>
<b>TERMS OF USE:</b>	Earned paid sick time may be used for the following purposes: (1) medical care or mental or physical illness, injury, or health condition; or (2) a public health emergency; and (3) absence due to domestic violence, sexual violence, abuse, or stalking. Employees may use earned paid sick time for themselves or for family members. <i>See Arizona Revised Statutes § 23-373</i> for more information.
<b>RETALIATION &amp; DISCRIMINATION PROHIBITED:</b>	Employers are prohibited from discriminating against or subjecting any person to retaliation for: (1) asserting any claim or right under the Act, including requesting or using earned paid sick time; (2) assisting any person in doing so; or (3) informing any person of their rights under the Act.
<b>ENFORCEMENT:</b>	Each employee has the right to file a complaint with the Industrial Commission’s Labor Department alleging that an employer has violated the Act. Certain time limits apply. A civil action may also be filed as provided in the Act. Violations of the Act may result in penalties.
<b>INFORMATION:</b>	For additional information regarding the Act, you may refer to the Industrial Commission’s website at <a href="http://www.azica.gov">www.azica.gov</a> or contact the Industrial Commission’s Labor Department: 800 W. Washington, Phoenix, Arizona 85007-2022; (602) 542-4515.

**THIS POSTER MUST BE CONSPICUOUSLY POSTED IN A PLACE  
THAT IS ACCESSIBLE TO EMPLOYEES**



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# LEY GENERAL DE SALARIOS JUSTOS Y FAMILIAS SANAS (FAIR WAGES AND HEALTHY FAMILIES ACT)

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## Tiempo Pagado por Enfermedad Devengado

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<b>EXENCIONES:</b>	La Ley General de Salarios Justos y Familias Sanas (la “Ley General”) no tendrá vigencia para las personas que sean empleadas de padres de familia o hermanos; cualquier persona que trabaje informalmente en el hogar de los patronos proporcionando servicios de cuidado de menores; o cualquier persona que sea empleada del Estado de Arizona o del gobierno de los Estados Unidos.
<b>DERECHOS Y CANTIDADES:</b>	<p>A partir del 1 de julio del 2017, los empleados tendrán derecho a tiempo pagado por enfermedad devengado y acumularán por lo menos una hora de tiempo pago por enfermedad devengado por cada 30 horas que trabajen, a tenor con las limitaciones siguientes :</p> <ul style="list-style-type: none"><li>• Los empleados cuyos patronos tengan menos de 15 empleados podrán acumular o usar 24 horas de tiempo pago por enfermedad devengado al año.</li><li>• Los empleados cuyos patronos tengan 15 empleados o más sólo podrán acumular o usar 40 horas de tiempo pagado por enfermedad devengado al año.</li></ul> <p>Se les permitirá a los patronos escoger límites mayores de acumulación y uso.</p>
<b>CONDICIONES DE USO:</b>	El tiempo pagado por enfermedad devengado podrá usarse para los propósitos siguientes: (1) atenciones médicas o mentales o enfermedades, lesiones o condiciones de salud física; o (2) emergencia de salud pública; y (3) ausencias debidas a violencia intrafamiliar, violencia sexual, maltrato o acosamiento. Los empleados podrán usar el tiempo pagado por enfermedad devengado para sí mismos o para familiares. Véase la fracción § 23-373 de las Leyes Actualizadas de Arizona ( <i>Arizona Revised Statutes</i> ) para más información.
<b>REPRESALIAS Y DISCRIMEN PROHIBIDOS:</b>	Se les prohíbe a las entidades patronales discriminar contra otras personas o someterlas a represalias por: (1) afirmar sus reclamaciones o derechos de conformidad con la Ley General; (2) ayudar a cualquier otra persona a afirmar esto; o (3) informarle a cualquier otra persona sus derechos de conformidad con la Ley General.
<b>EJECUCIÓN:</b>	Cualquier persona u organización podrá presentar una querrela ante el Departamento del Trabajo de la Comisión Industrial en la que se alegue que una entidad patronal ha quebrantado la Ley General. Hay que cumplir con ciertos límites de tiempo. De conformidad con la Ley General, también se pudiera interponer una demanda civil. Las trasgresiones de la Ley General pudieran redundar en sanciones.
<b>INFORMACIÓN:</b>	Para obtener más información sobre la Ley General, deberá buscar en la página de Internet de la Comisión: <a href="http://www.azica.gov">www.azica.gov</a> ; también podrá comunicarse con el Departamento del Trabajo de la Comisión Industrial: <i>Industrial Commission’s Labor Department: 800 W. Washington, Phoenix, Arizona 85007-2022</i> ; o llamar al teléfono (602) 542-4515.

**ESTE AVISO DEBERÁ PUBLICARSE MUY VISIBLEMENTE EN UN SITIO  
AL QUE LOS EMPLEADOS TENGAN ACCESO**



## AZ Banner Program Employee Packet (keep this folder for your records)

### You will need to complete the following steps in order to hire an employee:

- Have your Case Manager give you a copy of your Service Plan
- Interview applicants and decide who you think would be the best fit for your particular needs.
- Have the person you decide to hire complete and send the following to Acumen:
  - ☐ I-9 Employment Eligibility Verification
    - Your employee fills out **Section I**.
    - As the Employer, you fill out **Section II**. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and re-submit the form to Acumen within three days of the actual date of hire.
    - To review Frequently Asked Questions about Form I-9, please visit [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com) and locate our Resources page.
  - ☐ W-4 Employee's Withholding Allowance Certificate
  - ☐ Pay Selection Options for Employees (*send voided check or bank letter for direct deposit*)
  - ☐ Employee Information Sheet
  - ☐ Employee Relationship Information Form
  - ☐ First Aid Certification – must be in person, cannot be web based
  - ☐ CPR Certification – must be in person, cannot be web based
  - ☐ Background Check (optional)
    - Please indicate on the Employee Information Sheet if you would like to waive the background check or if you would like to have a background check completed. Additional forms are required for the background check process.

Employees in this program are classified as “domestic employees”. According to Arizona state law, they do not have state income tax deducted from their wages. Therefore, in compliance with this law, Acumen does not require domestic employees to complete an A-4, and we do not withhold state income tax.

Email, fax or mail completed forms to Acumen. Acumen will notify you when your employee can begin working. Do not allow any work to be performed prior to this notification. It will take approximately 5-7 business days before an applicant is clear for hire. However, it could take longer due to the background check process. Please allow two weeks before scheduling your employee's first day of work to be sure all federal and state clearances have been received.

Examples of completed forms can be found in the back of this packet. Although you may photocopy blank forms for future employees, Acumen recommends that you download the forms from our website to ensure that you have the most current versions. You may contact our Customer Service Center to be sure you have the most up-to-date forms or to request copies be sent to you.

Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)



***For your records:***

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_  
Phone # \_\_\_\_\_ Address \_\_\_\_\_

- |   |   |
|---|---|
| <input type="checkbox"/> W-4                        | <input type="checkbox"/> I-9                            |
| <input type="checkbox"/> Pay Selection Agreement    | <input type="checkbox"/> Direct Deposit (if applicable) |
| <input type="checkbox"/> Employee Information Sheet | <input type="checkbox"/> Employee Relationship Form     |
| <input type="checkbox"/> First Aid Certification    | <input type="checkbox"/> CPR Certification              |

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_  
Phone # \_\_\_\_\_ Address \_\_\_\_\_

- |   |   |
|---|---|
| <input type="checkbox"/> W-4                        | <input type="checkbox"/> I-9                            |
| <input type="checkbox"/> Pay Selection Agreement    | <input type="checkbox"/> Direct Deposit (if applicable) |
| <input type="checkbox"/> Employee Information Sheet | <input type="checkbox"/> Employee Relationship Form     |
| <input type="checkbox"/> First Aid Certification    | <input type="checkbox"/> CPR Certification              |

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_  
Phone # \_\_\_\_\_ Address \_\_\_\_\_

- |   |   |
|---|---|
| <input type="checkbox"/> W-4                        | <input type="checkbox"/> I-9                            |
| <input type="checkbox"/> Pay Selection Agreement    | <input type="checkbox"/> Direct Deposit (if applicable) |
| <input type="checkbox"/> Employee Information Sheet | <input type="checkbox"/> Employee Relationship Form     |
| <input type="checkbox"/> First Aid Certification    | <input type="checkbox"/> CPR Certification              |

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

If you have questions, please e-mail [customerservice@acumen2.net](mailto:customerservice@acumen2.net) or call (866) 795-7162 to speak with a representative.



## **Employee State and Local Tax Withholding**

State and local income tax is not withheld from domestic services employees' pay in the state of Arizona. Employees who live in another state may be required to file and pay state withholding tax in the state in which they live. Individuals in this situation should consult a tax advisor with any concerns they may have about their state tax liability.

## **Employee Changes and Termination**

Complete the Employee Change Form if an employee changes his or her name or address. Complete the Employee Termination Form when an employee no longer works for you. These changes should be reported to Acumen as soon as possible. Fax or mail completed forms to Acumen.

## **Employee Files**

Acumen recommends that you always make a copy of any forms you submit and that you keep these copies in a safe place, as they contain sensitive and personal information. We recommend that you also maintain a current and accurate file on each employee hired. This file should contain all employee documentation, including but not limited to the following: W-4, I-9, and copies of completed timesheets.

## **Confidentiality and Protection of Records**

Employees must not disclose or knowingly permit the disclosure of any information concerning the participant, the employer, or his/her family to any unauthorized person.

## **Fraud**

Fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided in order to obtain improper payment. Fraud is a felony, and conviction can lead to substantial penalties. Additionally, individuals convicted of fraud can be excluded from any employment with a program or facility receiving program funding.

Examples of Fraud include:

- Signing or submitting a timesheet for services that were not actually provided.
- Signing or submitting a timesheet for services provided by a different person.
- Signing or submitting a timesheet for services that were reimbursed by another source.
- Signing or submitting a duplicate timesheet for reimbursement from the same source.

As required by the State of Arizona and our contract with Banner, suspected cases of fraud will be referred to Banner and the state for further investigation and possible prosecution. To view Acumen's False Claim Policy - Go to [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com) and locate our Resources page.

## **Employee Start Date**

Before your employee can begin working, all required and correct enrollment paperwork must first be received and processed by Acumen. Once these items have been received, Acumen will send you a letter, referred to as the "Good to Go" letter, providing you with the date you may schedule your employee to start work. Do not schedule your employee for work before you receive this letter.

Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)

## Sick Time Accrual

The Fair Wages and Healthy Families Act, passed in November 2016, establishes a new state minimum wage and entitles employees to accrue earned paid sick time. This means employees will have access to paid sick time.

Employees will be earning sick time that they can use for themselves or for a family member in the following circumstances:

- Medical care or mental or physical illness, injury or health condition
- A public health emergency
- Absence due to domestic violence, sexual violence, abuse or stalking

The rate the sick time will accrue is one (1) hour of sick time for every thirty (30) hours they work. The maximum number of hours an employee can accrue is twenty four (24). Your account statement will show each employee's accrued sick time so you always know what they have available. These hours will **not** be deducted from the total hours you have available in the authorization for the month.



Acumen Fiscal Agent, LLC  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone: (866) 795-7162  
Fax: (866) 708-3440  
TTY: (888) 853-0010  
customerservice@acumen2.net  
www.acumenfiscalagent.com



# Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9

OMB No.1615-0047

Expires 05/31/2027

**START HERE:** Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**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 (if any)	Other Last Names Used (if any)								
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code							
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									Employee's Email Address		Employee's Telephone Number	
<b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):											
		<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 (Enter USCIS or A-Number.)											
		<input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2. and 3.</b> above) authorized to work until (exp. date, if any)											
		If you check <b>Item Number 4.</b> , enter one of these:											
		USCIS A-Number		OR	Form I-94 Admission Number								
				OR	Foreign Passport Number and Country of Issuance								
Signature of Employee				Today's Date (mm/dd/yyyy)									

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		<b>Additional Information</b>			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)		<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears 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.					
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		First Day of Employment (mm/dd/yyyy):
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

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

LIST A		LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	OR	Documents that Establish Identity	AND Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		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	1. A Social Security Account Number card, unless the card includes one of the following restrictions:  (1) NOT VALID FOR EMPLOYMENT  (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION  (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		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	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph	3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card	4. Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:  a. Foreign passport; and  b. Form I-94 or Form I-94A that has the following:  (1) The same name as the passport; and  (2) An endorsement of the individual's status or parole 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.		5. U.S. Military card or draft record	5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card	6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card	7. Employment authorization document issued by the Department of Homeland Security  For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a> .  The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.
		8. Native American tribal document	
		9. Driver's license issued by a Canadian government authority	
		<b>For persons under age 18 who are unable to present a document listed above:</b>	
		10. School record or report card	
		11. Clinic, doctor, or hospital record	
		12. Day-care or nursery school record	
<b>Acceptable Receipts</b>  May be presented in lieu of a document listed above for a temporary period.  For receipt validity dates, see the M-274.			
<ul style="list-style-type: none"><li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li><li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li><li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li></ul>	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.

\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



# Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9  
Supplement A  
OMB No. 1615-0047  
Expires 05/31/2027

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code



**Supplement B,**  
**Reverification and Rehire (formerly Section 3)**

**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
**Supplement B**  
OMB No. 1615-0047  
Expires 05/31/2027

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.



**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.

**2025****Step 1:****Enter  
Personal  
Information****Physical  
Address  
Required  
(No P.O. Box)**

(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 <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <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.)		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**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, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**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](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate ☐

If applicable --&gt;

**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  
Dependent  
and Other  
Credits**

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 for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .

**3** \$**Required field  
even if "0".****Step 4****(optional):****Other  
Adjustments****Optional.  
Please refer  
to the  
instructions.**

(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)** \$

If filing exempt, leave Steps 2, 3 &amp; 4 blank. Write EXEMPT here --&gt;

**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  
employmentEmployer identification  
number (EIN)**Employer  
Name Here** →

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### 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](http://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 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), 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 2025 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 17, 2026.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**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](http://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. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may 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 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. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. 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 2025 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. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**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](http://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 2025 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:  $\left\{ \begin{array}{l} \bullet \$30,000 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$22,500 \text{ if you're head of household} \\ \bullet \$15,000 \text{ if you're single or married filing separately} \end{array} \right\}$  . . . . . **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 territories 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 Surviving Spouse**

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	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

**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	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

**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	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550



**Acumen Fiscal Agent**  
Innovation • Opportunity • Freedom



## LEARN, SHOP, CUSTOMIZE & ENROLL

with



A free insurance resource made available exclusively to all Acumen Fiscal Agent members and their family members.

**Major Medical**  
**Short-Term Medical**  
**Dental**  
**Vision**  
**Critical Illness**

**Accident**  
**Auto & Home**  
**Life**  
**Disability**  
**Free Prescription Card**

### Customized Coverage from Carriers You Know

**Allstate**

**vsp**  
vision care

**Ameritas**

**oscar**

**Humana**

**United**  
Healthcare



**Anthem**  
BlueCross BlueShield

**BlueCross**  
**BlueShield**

## OPEN ENROLLMENT HAS ENDED, BUT YOU STILL HAVE OPTIONS

### Here's How We Can Help:

#### Special Enrollment Period

Does your life change qualify you for a special enrollment period? A licensed agent can help you decide. If you qualify, you can enroll into the major medical plan of your choosing.

Visit our online Insurance Resource Center at **acumen.augeobenefits.com** for a full list of qualifications.

#### Short Term Medical Coverage

If you haven't experienced a qualifying life change, you and your family can still get covered by enrolling into a Short-Term Medical plan. Our licensed agents will go through your options and enroll you into the best plan for your situation.



Individual plans from \$60.60/mo\*



Family plans from \$123.02/mo\*

\*Dates subject to change. Sample rates were calculated on 11/2024 using the zip code 85050. Actual rates may vary. All eligibles were non-smokers.

## WHO WE ARE

Powered by Augeo Benefits, our health insurance marketplace provides an insurance resource to all **Acumen Fiscal Agent members and their family members.**

With one call to Augeo Benefits, you will be able to shop, compare and enroll in health insurance plans both on and off the federal and state marketplaces; allowing you to find the individualized coverage that fits your specific situation.



## DID YOU MISS THE OPEN ENROLLMENT DEADLINE? We Can Help.

**866.248.9991**  
**acumen.augeobenefits.com**

Our Online Insurance Resource Center provides 24/7 access to all things insurance, including an Affordable Care Act (ACA) overview, important dates to remember, a tax credit calculator and much more.



# FAQS

**Q Who is eligible?**

A All Acumen Fiscal Agent members and thier family members are eligible for this service.

**Q How is Augeo Benefits different than the federal and state health insurance marketplaces/exchanges?**

A We have created a one-stop shop for you and your family members to receive professional assistance in shopping for, comparing, and enrolling in health insurance plans, both on and off the federal and state marketplaces. Our goal is to expand your options by giving you access to plans located on the government marketplaces as well as options off of those marketplaces.

**Q Do I need to purchase a federal or state marketplace health insurance plan?**

A No. We offer access to qualified insurance plans, both on and off the government marketplaces.

**Q What if I have pre-existing conditions?**

A Pre-existing conditions no longer limit your Major Medical Insurance. It's the same plans, at the same rates, as those without pre-existing conditions.

**Q Can I apply for a subsidy or tax credit through Augeo Benefits?**

A Yes. If you qualify to purchase a health insurance plan from a federal or state marketplace, you can apply for a subsidy/tax credit through Augeo Benefits.

**WE'VE GOT YOU COVERED**

**866.248.9991**

**[acumen.augeobenefits.com](http://acumen.augeobenefits.com)**



Augeo Benefits is a division of Augeo Affinity Insurance Services, Inc. The Augeo Benefits plan is only available in the 50 United States, Washington D.C., Puerto Rico and U.S. territories. Due to state regulations, some products may not be available in all areas.

CA license #: 0G38852





## Pay Selection Options

Below are the options employees have for receiving their paychecks through Acumen. Please read the information about each option and select the one that is right for you. Paystubs will be sent through DCI Message Center. Your login information will be provided on your Good to Go. **You will need to provide additional information based on your selection; please read the instructions below and return all the necessary forms.**

### Direct Deposit

With this option, your paycheck will be automatically deposited into your bank account on payday. There is no charge from Acumen to receive your pay via direct deposit. You won't have to wait for the mail or make a trip to the bank. On payday, paystubs will be sent via DCI messaging. You can have your paycheck deposited into one or two accounts, and you may change your account information at any time. **Please note:** You have the option to deposit a flat dollar amount **or** a percentage amount of your check to the primary account. If you choose to have a flat dollar amount deposited into your primary account, you will need to provide a secondary account in which the remainder of the funds will be deposited to. If you choose to have a percentage amount of your check deposited into two accounts, you must indicate the percentage to be deposited to each. The percentage total must be 100%. If no amounts are indicated, 100% will be deposited into the primary account. To enroll, fill out the information on the Authorization for Direct Deposit section of the form and return it, along with the additional requested items, to Acumen. You will receive paper checks by mail until your bank information is verified – usually within two pay periods.

### Pay Card

Pay cards – also called pre-paid debit cards – work just like a regular debit card but are used only for payroll deposits. Acumen does not charge for this option, although the card provider may charge fees for certain transactions. Pay cards are up to 80% less expensive to use than check cashing services. Paystubs will be delivered via DCI messaging on payday. To enroll, complete the Authorization for Pay Card section of the form and return it to Acumen. Money Network will send you an information kit. You will need to activate the card with Money Network and then contact Acumen with your account information. You will receive paper checks by mail until this process is complete. For a complete fee schedule, see:  
<https://docs.moneynetwork.com/moneynetwork/prepaid-fees.html>

**Please return the completed form to Acumen.** You may send by email, fax, or mail listed below:

Email: [enrollment@acumen2.net](mailto:enrollment@acumen2.net)

Fax: 866-708-3440

Mail: 5416 E. Baseline Rd. Suite 200, Mesa, AZ 85206

Note: if you do not select one of the options, Acumen will send your paycheck via regular mail, according to the established pay schedule you have received. We make every effort to get your check to you by payday; however, it is impossible to guarantee the date that paper checks will arrive. Acumen is not responsible for any delays or misdirected mail after checks have been submitted to the U.S. Postal Service. If your paper check does not arrive within 5 business days of payday, you can call Acumen to issue a stop payment and have a new check issued. A processing fee of \$35.00 will be deducted from the new check for each stop payment request. This fee may be waived by signing up for direct deposit or pay card.



**I choose to receive my pay by (please check one box below):**

Check ☐      Direct Deposit ☐      Pay Card ☐

**DIRECT DEPOSIT INFORMATION**

**Please attach a voided check or bank letter** for checking or savings account(s). For savings accounts, please send a printout from your bank that provides the routing number and account information. Submit any changes to your account(s) immediately!

<b>Primary Account 1</b> Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout) <input type="checkbox"/> <b>Flat Dollar Amount</b> <input type="checkbox"/> <b>Percentage</b>	<b>Secondary Account 2 (Mandatory for Flat dollar option)</b> Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout) <input type="checkbox"/> <b>Remainder account.</b> (Used if percentage is less than 100% or net pay exceeds the flat dollar amount listed for Primary Account 1)
Financial Institution Name	Financial Institution Name
Financial Institution Address	Financial Institution Address
Routing Number	Routing Number
Account Number	Account Number
Flat dollar <b>amount</b> or % of check to be deposited:	All remaining funds exceeding Primary Account 1 allocations will deposit into this account.

**Are you the account holder for the account(s) listed above?** ☐ **Yes**      ☐ **No**

If "no," what is the name of the account holder? \_\_\_\_\_

If "no," employee agrees to have their funds deposited into this account. \_\_\_\_\_

*Employee Signature*

**AUTHORIZATION FOR DIRECT DEPOSIT or PAY CARD or PAPER CHECK**

I hereby authorize Acumen Fiscal Agent, LLC (herein after "Company") to deposit any amount owed to me for wages and/or reimbursements by initiation of credit entries to my account at the financial institution (hereinafter "Bank") handling my choice indicated above. Further, I authorize Bank to accept and credit any credit entries indicated by Company to my account. In the event that Company deposits funds erroneously into my account, I authorize Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Company receives written notice from me of its termination in such time and in such a manner as to afford a reasonable opportunity to act on it. If my method of payment is pay card, as the pay card holder, it is my responsibility to close this account should I no longer choose to have payments deposited in this manner. If I selected Paper Check, I understand that Acumen will make every effort to ensure my check will arrive by payday; however, it is impossible to guarantee the date that my paper check will arrive. Acumen is not responsible for any delays or misdirected mail after checks have been submitted to the U.S. Postal Service. If my paper check does not arrive within 5 business days of payday, I can call Acumen to issue a stop payment and have a new check issued. I understand that if I request a stop payment, a processing fee of \$35.00 will be deducted from my new check. If I require that this fee be waived, I must sign up for either direct deposit or a Pay Card. I understand that the Money Network pay card will have fees for transactions, and that I will be responsible for these fees if I choose this option. I understand that I may elect to have direct deposit to an existing pay card that is already in my name, as long as I provide supporting documentation to verify the routing & account number and name on the account. I understand that Acumen is not liable for any pay card fraudulent activity related to third party transactions. I understand that upon my request, Acumen may attempt a payment reversal. However, if the reversal is not successful, I understand that Acumen is not responsible and I will need to work with my institution to rectify said payment.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## BANNER MEMBER EMPLOYEE INFORMATION FORM

Employee Name \_\_\_\_\_

Employee Address \_\_\_\_\_

Employee Phone \_\_\_\_\_ Member's Name \_\_\_\_\_

Please check the box that describes the employee's relationship to Employer/Member

	Service	Employee Wage
<input type="checkbox"/>	ACN – Attendant Care Non Family Member	\$12.86
<input type="checkbox"/>	ACF – Attendant Care Family Member not residing in Member's home	\$12.86
<input type="checkbox"/>	ACR – Attendant Care Family Member residing in Member's home	\$12.86

### ***Background Check***

☐ I would like a background check run on the above employee. I understand that my employee will have to fill out additional forms in order for the background check to be completed. The background check process can take anywhere from 3 -5 business days or more in some cases.

☐ I am waiving the background check on the above employee. I understand that a background check will not be completed for the above employee.

\_\_\_\_\_  
Employer/Member's Signature

\_\_\_\_\_  
Date Signed



# Employee/Employer Relationship Disclosure for Tax Exemptions

Based on Age, Student Status, and Family Relationship

Employee Name \_\_\_\_\_ Employee SSN \_\_\_\_\_

Employer Name \_\_\_\_\_

Participant Name \_\_\_\_\_

Employees providing domestic services, such as respite or nursing, may be exempt from paying certain federal and state taxes based on the employee's age, student status, or family relationship to the employer. In some cases, the employer may also be exempt based on the employee's status. If you and your employer qualify for these exemptions, **you must take them**. Acumen Fiscal Agent will determine the tax exemptions that apply to you and to your employer based upon your answers below. Please answer all the following questions based on your age, student status, and relationship to the employer.

Relationship Questionnaire
<p><b>1. Are you a non-resident alien temporarily in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for providing domestic services?</b></p> <p><input type="checkbox"/> <b>YES</b>, that description fits my visa status. <input type="checkbox"/> <b>NO</b>, that description does not fit my visa status.</p>
<p><b>2. Are you the child of the employer (includes adopted children)?</b></p> <p><input type="checkbox"/> <b>YES</b>, my employer is my parent (mother or father). <input type="checkbox"/> <b>NO</b>, my employer is not my parent.</p>
<p><b>3. Are you the spouse of the employer?</b></p> <p><input type="checkbox"/> <b>YES</b>, my employer is my spouse (husband, wife, domestic partner, or other in footnote #3). <input type="checkbox"/> <b>NO</b>, my employer is not my spouse.</p>
<p><b>4. Are you the parent of the employer (includes adopted children)?</b></p> <p><input type="checkbox"/> <b>YES</b>, my employer is my child (son or daughter). <input type="checkbox"/> <b>NO</b>, my employer is not my child.</p>
<p><b>5. If you answered, "<u>YES</u>," to Question 4, check any of the following that apply.</b></p> <p><input type="checkbox"/> <b>YES</b>, I also provide care for my grandchild or step-grandchild in my child's home.</p> <p><input type="checkbox"/> <b>YES</b>, my grandchild or step-grandchild is under 18, or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.</p> <p><input type="checkbox"/> <b>YES</b>, my child (son or daughter) is widowed, divorced, not remarried, or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.</p> <p><input type="checkbox"/> <b>NO</b>, none of the above apply.</p>
<p><b>6. Are you under the age of 18 or do you turn 18 before December 31?</b></p> <p><input type="checkbox"/> <b>YES</b>, I am under 18 or am turning 18 before December 31 <input type="checkbox"/> <b>NO</b>, I am over 18.</p> <p><i>If you answered, "<u>YES</u>," to Question 6, answer the following question. If you answered, "<u>NO</u>," skip the question below.</i></p> <p><b>Is this job of performing household services (respite) your principal occupation?</b></p> <p><b>NOTE: Do not answer, "YES," if you are a student.</b></p> <p><input type="checkbox"/> <b>YES</b>, this is my main job. <input type="checkbox"/> <b>NO</b>, this is not my main job.</p>

**IMPORTANT: You must notify Acumen Fiscal Agent if your status changes.**

Employee Signature \_\_\_\_\_

Date \_\_\_\_\_

# Employee/Employer Relationship Disclosure for Tax Exemptions

## Employee Copy – Keep for your records

Employees providing domestic services such as personal assistance may be exempt from paying certain federal and state taxes based on the employee's age, student status or family relationship to the employer. In some cases, the employer may also be exempt from paying certain taxes based on the employee's status.

IMPORTANT: Please see IRS Publication: #926 – Household Employer's Tax Guide, and IRS website article: "Foreign Student Liability for Social Security and Medicare Taxes" for additional information.

### **IMPORTANT:**

- **These exemptions are not optional.** If the employee and employer qualify for these tax exemptions, they must be taken.
- If the employee's earnings are exempt from these taxes, the employee may not qualify for the related benefits, such as retirement benefits and unemployment compensation.
- The questions regarding family relationship refer to the relationship between the employee and the employer of record (common law employer). In some cases, the program participant is the employer of record. In other cases, the employer of record may be someone other than the program participant. Check program rules.
- Program rules may prohibit some types of employees. For example, most Medicaid-funded programs do not permit a spouse to be paid as an employee for providing services to a spouse. Check program rules.
- Acumen Fiscal Agent LLC will determine the tax exemptions that apply to the employee and employer based on the information provided by the employee. Acumen Fiscal Agent LLC cannot provide tax advice.

### **Question #1: Tax Exemptions for Non-Resident Students**

For a non-resident student in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for the purpose of providing domestic services, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #1.

### **Question #2: Tax Exemptions for Children under 21 years old Employed by Parent**

For a child (**does not include step-child.**) under 21 employed by his or her parent, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee until the child (employee) turns 21 years of age. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #2.

### **Question #3: Tax Exemptions for Spouses Employed Spouses**

For a spouse (husband, wife, or domestic partner in some states) employed by his or her spouse, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #3.

### **Question #4 & #5: Tax Exemptions for Parents Employed by Children**

For a parent (**does not include stepparent,**) employed by his or her child and answering "No" to any of the additional questions under Question #5 regarding caring for a grandchild or step grandchild, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

For a parent (**does not include stepparent.**) employed by his or her child and answering “Yes” to all the additional questions under Question #5 regarding caring for a grandchild or step grandchild, the employer is exempt from paying Federal Unemployment Tax (FUTA) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #4

For Question #5, the term calendar quarter means January-March, April-June, July-September, October-December

#### **Question #6: Tax Exemptions for Employee under Age 18 at any point during the calendar year**

For employees under the age of 18 or turning 18 in the calendar year: If the employee is a student, domestic services are deemed not to be the employee’s principal occupation and the employer and employee are exempt from paying FICA (Social Security and Medicare taxes).

Employment Relationship Status	Federal Insurance Contributions Act - Social Security and Medicare Taxes (FICA)	Federal Unemployment Tax Act (FUTA)	State Unemployment Insurance (SUTA)
Foreign Student on VISA in US for Purpose of Providing Domestic Service	FICA exempt	FUTA exempt	See footnote #1
Child (does not include stepchild) while employed by Parent	FICA exempt only until 21st birthday	FUTA exempt only until 21st birthday	See footnote #2
Spouse Employed by Spouse	FICA exempt	FUTA exempt	SUTA exempt. See footnote #3
Parent (does not include stepparent) Employed by Child	FICA Exempt only if not also caring for dependent child (including stepchild) of the employer (employee’s grandchild)	FUTA exempt	SUTA exempt except in NY and WA, See footnote #4
Employee Under 18 or Turning Age 18 in the Calendar Year	FICA exempt through year of 18th birthday only if enrolled as a full-time student	Not Applicable	Not Applicable

#### **FOOTNOTES:**

- (1) A foreign student in the United States on an F-1 or J-1 visa is exempt from SUTA in PA and WA. MT and WI exempt F-1, J-1, M-1, and Q-1 visas from SUTA tax.
- (2) A child under age 18 employed by his or her parent is exempt from SUTA in the following states: CA, IL, MA, ME, MN, NJ, NV, OH, OR, PA, SC, TN, WA, WV. A child under age 21 employed by his or her parent is exempt from SUTA in the following states: AL, AZ, GA, HI, ID, IN, KS, LA, MO, NC, NY, OK, TX, UT, VA, WY and the District of Columbia. GA defines a child as “natural, legally adopted, step, and foster except that foster must be living in the same home as the employer.” MO and WY define a child as “natural, legally adopted, foster, and step.” MT exempts anyone classified as a dependent
- (3) AL exempts common law marriages created prior to 1/1/2017.  
CA, NV, and WA exempt a domestic partner employed by his or her domestic partner.  
GA exempts common law marriages created prior to 1/1/1997.  
HI exempts reciprocal beneficiary relationships and civil unions.  
ID exempts common law marriages created prior to 1/1/1996.  
IN exempts common law marriages created before 1/1/1958.  
KS, MT, and TX exempt all common law marriages.  
NJ exempts civil unions.  
OH exempts common law marriages created prior to 10/10/1991.  
SC exempts common law marriages created prior to 07/24/2019.  
All states recognize common law marriages created in a different state.
- (4) A parent employed by his or her child is exempt from SUTA in the District of Columbia and all states except NY and WA. MO defines parents as natural, foster, or step.”



## CHANGE INFORMATION FORM: EMPLOYEE

Please complete this form and return to Acumen by one of the following methods:

**Mail:** 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206  
**Fax:** (866) 708-3440  
**Email:** [enrollment@acumen2.net](mailto:enrollment@acumen2.net)

### Change Employee Information

Complete this section when there is a change in the employee's information. The employee is the person providing services. For a **name change** – fax, email or mail this form, along with a copy of the new social security card and the employee's original I-9 form with section 3 completed. Please make sure to disclose both the previous and new name for the employee below. For all other changes, only provide the new (changed) information.

Change In (select all that apply): <input type="checkbox"/> Name <input type="checkbox"/> Address <input type="checkbox"/> Phone Number <input type="checkbox"/> E-mail Address	
Previous Name:	New Name:
Street Address (if changed):	
City, State, Zip (if changed):	
Phone Number (if changed):	
E-mail Address (if changed):	
Member Name and ID Number:	
Employee ID Number:	

\_\_\_\_\_  
*Employer or Authorized Rep. Signature*

\_\_\_\_\_  
*Date*

Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)



## EMPLOYEE TERMINATION FORM

Employers must complete the following information when an employee stops working for them. Please complete this form and return it to Acumen in one of the following ways:

Mail: 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206  
Fax: (866) 708-3440  
E-mail: Payroll-AZ@acumen2.net

Your state has laws regarding how quickly an employee's final paycheck must be issued. Please make sure the final hours owed to your employee have been approved and submitted so Acumen can help you comply with the final paycheck laws in your state.

EMPLOYEE NAME:		
EMPLOYEE ID #:		
LAST DATE OF EMPLOYMENT:	CHECK ONE	
	VOLUNTARY <input type="checkbox"/>	INVOLUNTARY <input type="checkbox"/>
REASON FOR ENDING EMPLOYMENT:		
IF YOUR EMPLOYEE RECEIVES PAYCHECKS IN THE MAIL, THE FINAL PAYCHECK WILL BE SENT TO THE ADDRESS ON FILE. IF THE CHECK NEEDS TO BE SENT TO A DIFFERENT ADDRESS, PLEASE PROVIDE THAT ADDRESS BELOW:		
IF YOUR EMPLOYEE RECEIVES PAYCHECKS ELECTRONICALLY (DIRECT DEPOSIT OR PAYCARD), THE FINAL PAYCHECK WILL BE DELIVERED ELECTRONICALLY. IF A PAPER CHECK IS NEEDED INSTEAD, PLEASE PROVIDE THE ADDRESS WHERE THAT CHECK SHOULD BE SENT BELOW:		
MEMBER NAME AND ID #:		
EMPLOYER NAME:		
EMPLOYER SIGNATURE:	DATE:	

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5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[Payroll-AZ@acumen2.net](mailto:Payroll-AZ@acumen2.net)



**Paying for Your Supports  
Arizona Banner  
(keep this folder for your records)**

**Payroll Schedule**

Please review the Payroll Schedule enclosed in this folder. Follow this schedule when submitting employee time sheets in order to make sure your employees get paid on time. Late submissions will be processed in the next scheduled payroll cycle.

**Reporting Employee Time**

Anytime an employee performs work, you and the employee must report that work to Acumen. Only hours that are approved in the Service Plan will be paid through this program. Please note: Acumen is only authorized to pay hours submitted to us within 60 days of the date of service. Employees in this program are not authorized to work more than 40 hours in a work week (Sunday to Saturday).

**Time Submission**

Our Web Time Entry software is powered by **Direct Care Innovations (DCI)**. It is an internet-based application that can be accessed by using the DCI Mobile App or the DCI Online Portal. DCI allows your employee to submit their hours using the Mobile App, or you can submit your employee's hours through the Online Portal. DCI provides real-time account statements, service authorization information, and employee details. Choosing DCI provides additional safeguards against incomplete and/or incorrect time submissions.

DCI also gives you an added layer of fraud protection. As an employer, it is your responsibility to ensure the accuracy of all time submissions prior to approval. The DCI site is password protected, which means that no information can be modified without your password entered as authorization. It is your responsibility as the employer to keep this password confidential. Available reports will show you hours paid out, allowing you to keep a close eye on your account. You can compare these reports with your personal records to verify that there have been no unauthorized payment requests. If you would like more information about DCI, visit <https://acumenfiscalagent.com/> click DCI Portal. In order to access the DCI Portal, a username and password are required for both you and your employee, this is provided when the enrollment process is complete.

Acumen Fiscal Agent  
5416 E. Baseline Rd., Suite 200  
Mesa AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)

## Request for Vendor Payment



Member/Service Recipient Name	Member/Service Recipient Acumen ID #
Employer Name	Month/Year

### Payment Check

Make Check Payable To:	
Vendor FEIN or SS#	Vendor Name
Vendor Address	Vendor City/State/Zip

Invoice/ Service Date	Service Code	Description	Total Amount
Total Check Amount			

**REMINDER:** Please remember to attach a copy of the voided receipt or invoice for all requests.

By signing this form, I attest that services were delivered and received consistent with the Individual Service Plan and I have rendered and/or approved this payment request in accordance with the Program regulations. I understand that payment and satisfaction of this claim may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized, including but not limited to my repayment of claim. I understand that Medicaid is the payer of last resort.

\_\_\_\_\_  
Member or Representative's Signature

\_\_\_\_\_  
Date

Return completed form to Acumen by mailing to 5416 E Baseline Rd., Suite 200, Mesa, AZ 85206 or by faxing to (877) 522-8636.



## Employee Wages

The employee's wage is determined by the service that has been authorized. Below is a list of services, the code that will be entered on the time sheet to represent the service and the employee wage.

Service	Time Sheet Code	Employee Wage
Attendant Care Non-Family Member	ACN	\$12.86
Attendant Care Family Member not residing in Member's home	ACF	\$12.86
Attendant Care Family Member residing in Member's home	ACR	\$12.86

## Sick Time

To request sick time, your employee should enter the hours they were scheduled to work on the time sheet as normal. They will use the service code '**SIC**' to show the hours are sick time. They will be deducted from that employee's accrued sick time. If the employee has not accumulated enough hours to cover all of the sick time requested, Acumen will pay up to the amount of hours that have been accrued.

Sick time will be paid at the wage the employee is making on the service date the sick time is requested for.

## Earned Income Credit

Some employees are eligible for Earned Income Tax Credit (EITC). EITC is a refundable federal income tax credit for low to moderate income working individuals and families. To qualify, taxpayers must meet certain requirements and file a tax return, even if they do not have a filing requirement. To learn more about the rules and income limits to qualify for EITC, contact the IRS at [www.irs.gov/eitc](http://www.irs.gov/eitc) or call 800-829-1040.

Acumen Fiscal Agent  
5416 E. Baseline Rd., Suite 200  
Mesa AZ 85206  
Phone (866) 795-7162  
Fax (866) 708-3440  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)



Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone: (866) 795-7162  
Fax: (866) 708-3400  
TTY: (888) 853-0010  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)

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[customerservice@acumen2.net](mailto:customerservice@acumen2.net)



## Arizona Payroll Schedule Effective July 1, 2025

To ensure that your employees are always paid on time, please approve your employees' time by the due date, **even if it falls on a weekend or holiday**. These dates are strictly enforced. Any time that is approved after the due date will be processed in the following payment period.

To make certain that your submission is received by the due date, please use our DCI system. Be sure to have all hours entered and approved by the "Submissions Due NO Later Than" date. To access the DCI system, go to the following link: <https://www.acumenfiscalagent.com/arizona/> then click on the "DCI Portal" link.

Electronic visit verification (E.V.V.) is mandatory for home and community-based services in Arizona and all employees should be using the DCI mobile app to clock in and out in real time. If your employee (s) need help learning to use the DCI mobile app, please contact our friendly Customer Service Department at (866) 795-7162.

**"MONTH"**  
refers to the month that services were provided.

**"Payment Period End Date"** is the last day of services in the pay period.

MONTH	Payment Period End Date	Submissions Due NO Later Than	Direct Deposit/Check Date
JULY	07/15/25	Thu, 07/17/25	Fri, 07/25/25
	07/31/25	Mon, 08/04/25	Fri, 08/08/25
AUGUST	08/15/25	Tue, 08/19/25	Mon, 08/25/25
	08/31/25	Tue, 09/02/25	Fri, 09/10/25
SEPTEMBER	09/15/25	Wed, 09/17/25	Thu, 09/25/25
	09/30/25	Thu, 10/02/25	Fri, 10/10/25
OCTOBER	10/15/25	Fri, 10/17/25	Fri, 10/24/25
	10/31/25	Tue, 11/04/25	Mon, 11/10/25
NOVEMBER	11/15/25	Tue, 11/18/25	Tue, 11/25/25
	11/30/25	Tue, 12/02/25	Wed, 12/10/25
DECEMBER	12/15/25	Wed, 12/17/25	Tue, 12/23/25
	12/31/25	Fri, 01/02/26	Fri, 01/09/26
JANUARY	01/15/26	Mon, 01/19/26	Fri, 01/23/26
	01/31/26	Tue, 02/03/26	Tue, 02/10/26
FEBRUARY	02/15/26	Tue, 02/17/26	Wed, 02/25/26
	02/28/26	Tue, 03/03/26	Tue, 03/10/26
MARCH	03/15/26	Tue, 03/17/26	Wed, 03/25/26
	03/31/26	Thu, 04/02/26	Fri, 04/10/26
APRIL	04/15/26	Fri, 04/17/26	Fri, 04/24/26
	04/30/26	Mon, 05/04/26	Fri, 05/08/26
MAY	05/15/26	Tue, 05/19/26	Fri, 05/22/26
	05/31/26	Tue, 06/02/26	Wed, 06/10/26
JUNE	06/15/26	Wed, 06/17/26	Thu, 06/25/26
	06/30/26	Thu, 7/2/26	Fri, 7/10/26

**"Direct Deposit/Check Date"**  
shows the date that payment will be issued. For those payees that have selected direct deposit or pay cards, this is also the date that funds will be available in their accounts.

**"Submissions Due NO Later Than"** is the last date that your time sheets or payment requests can be received, or that your WTE approvals can be entered, for the pay period.

Please share this schedule with your employees and keep a copy in a safe place for easy reference.

**Email:** payroll-az@acumen2.net

**Fax:** 1(866) 708-3440

**Customer Service:** 1(866) 795-7162

Acumen Fiscal Agent  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206



## Timesheet Instructions Arizona Banner

Ensure the time sheet is accurate, legible and submitted on time, according to the Payment Schedule. All entries should be made within the boxes and black ink is preferred. If the letters or numbers are not within the boxes or are not clear, and/or the timesheet is submitted after the scheduled due date, this will result in late payment. If items are missing, the timesheet will be returned.

Use the checklist below to assist with ensuring the timesheet is correct before it is submitted.

- ☐ Employee Name is clear (LAST NAME, FIRST NAME)
- ☐ Employee ID (identification number) is clear
- ☐ Member Name is clear (LAST NAME, FIRST NAME)
- ☐ Member ID is clear (identification number)
- ☐ Employee signed and dated
- ☐ Employer signed and dated
- ☐ Service Date (date the employee worked) are listed in format MM/DD/YYYY
- ☐ Time In (time the employee began working) is clear
- ☐ Time Out (time the employee finished working) is clear
  - (Note: a workday is from 12:00 A.M. to 11:59 P.M)
- ☐ AM's and PM's are clearly filled in
  - (Note: 12:00 P.M = noon; 12:00 A.M. = midnight)
- ☐ Service Code is listed using one of the following approved letter codes:

**ACN** – Attendant Care Non Family Member

**ACF** – Attendant Care Family Member not residing in Member's home

**ACR** – Attendant Care Family Member residing in Member's home

**SIC** – \*Sick Time

\*Employee must have accrued enough sick time to cover what is submitted. Sick time should only be submitted for hours the employee was scheduled to work but was unable due to sick time situations.

### Important Reminder

Acumen is only authorized to pay hours submitted to us within 60 days of the date of service. Employees in this program are not authorized to work more than 40 hours in a work week. The work week is defined as Sunday to Saturday.

Fax, email, or mail the timesheet by the due date provided on the Payroll Schedule. If you have any questions, contact our Customer Service team at (866) 795-7162.

**Email:** payroll-az@acumen2.net  
**Mail:** 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206  
**Fax:** (866) 708-3440



# Acumen Authorization Form

Complete this form and either email it to [enrollment@acumen2.net](mailto:enrollment@acumen2.net), or fax it to (866) 708-3440, or mail it to our address listed below. Please call (866) 795-7162 if you have any questions.

**I hereby authorize Acumen Fiscal Agent, LLC (Acumen) to:**

1. File Form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and allow the IRS to mail information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide this number on Forms 2678 and 8821.**
2. Represent me as an employer for employer-related tax reporting purposes, by signing Form 2678.
3. Handle all correspondence regarding employer tax reporting issues.
4. Serve as my Full Service Agent for unemployment and withholding tax purposes. As such, Acumen shall provide all services for me, the employer, (tax, benefits, and appeals) and shall receive all documents related to my, the employer's, Arizona unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform any and all acts the employer can perform relating to matters pertaining to Employment Security Law of Arizona and state tax withholding regulations effective signature date forward; subject to revocation.
6. Electronically send me (e.g. e-mail) information including, but not limited to: employer and/or employee enrollment information, account statement reports, good-to-go information, and new products or services.

Any limitations to this authorization must be specifically stated and attached. This authorization revokes all earlier authorizations and powers of attorney on file, and shall remain in effect until receipt of a written notice of revocation or a subsequent authorization or power of attorney by the Arizona Department of Revenue and/or the Arizona Department of Economic Security.

**What am I really authorizing?**

- Your appointment grants Acumen Fiscal Agent a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301.
- You are appointing Acumen Fiscal Agent to act as your agent for the Arizona Department of Revenue and the Arizona Department of Economic Security in the fulfilling of domestic employer responsibilities relative to the employing of persons through initiatives funded by AHCCCS and administered by Banner – University Family Care.

**Employer**

The person who hires, fires, trains and manages staff.

Name:	Elaine E. Employer
Social Security Number:	111-22-3333
Street Address:	34 E Employer Lane
City/State/Zip:	City, AZ 85000
Mailing Address (if different):	P.O. Box 34
City/State/Zip (if different):	City, AZ 85000
County of Residence:	Any County
Phone Number:	555-444-3333
E-mail Address:	example@example.com

**Employer/Member**

The individual receiving services.

Name:	Mary Member
Date of Birth:	01/01/1970
Social Security Number:	333-22-1111
Street Address (if different):	45 E Member Lane
City/State/Zip (if different):	City, AZ 85000

**Case Manager**

Name:	Casey Manager
E-mail Address:	example@example.com
Phone Number:	444-333-2222

*Your signature means that you have read and understand the above information.*

Signature:	<i>Elaine E. Employer</i>
------------	---------------------------

Date:	<i>7/31/2018</i>
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Acumen Fiscal Agent, LLC.  
4542 E. Inverness Ave., Suite 210  
Mesa, AZ 85206

Appointment of Fiscal Intermediary



Form **2678** **Employer/Payer Appointment of Agent**

(Rev. December 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you're an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

**Note:** This appointment isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:

**Part 1: Why you're filing this form.**

(Check one)

- ☒ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

**Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.****1 Employer identification number (EIN)**

		-							
--	--	---	--	--	--	--	--	--	--

**2 Employer's or payer's name**  
(not your trade name)**EMPLOYER'S FIRST AND LAST NAME****3 Trade name** (if any)**EMPLOYER'S PHYSICAL STREET ADDRESS****4 Address**

Number Street Suite or room number

**EMPLOYER'S PHYSICAL CITY****STATE****ZIP CODE**

City

State

ZIP code

Foreign country name

Foreign province/county

Foreign postal code

**5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.** (Check all that apply.)**For ALL employees/  
payees/payments****For SOME employees/  
payees/payments**

Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return\* (all 940 series)



Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)



Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)



Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)



Form 945, Annual Return of Withheld Federal Income Tax



Form CT-1, Employer's Annual Railroad Retirement Tax Return



Form CT-2, Employee Representative's Quarterly Railroad Tax Return



\* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- ☒ Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

X Sign your name here

**EMPLOYER'S SIGNATURE**

Print your name here

**EMPLOYERS FULL NAME**

Print your title here

HCSR EMPLOYER

Date

**CURRENT DATE**

Best daytime phone

**ER'S PHONE #**

Now give this form to the agent to complete.

**Application for Employer Identification Number**  
(For use by employers, corporations, partnerships, trusts, estates, churches,  
government agencies, Indian tribal entities, certain individuals, and others.)  
▶ Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.  
▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

Employer's name here	1	Legal name of entity (or individual) for whom the EIN is being requested <b>Elaine E. Employer</b>		<b>HHCSR</b>							
	2	Trade name of business (if different from name on line 1)	3	Executor, administrator, trustee, "care of" name							
	4a	Mailing address (room, apt., suite no. and street, or P.O. box) <b>4542 E Inverness A ve. S te 210</b>	5a	Street address (if different) (Do not enter a P.O. box.) <b>111 E Employer Lane</b>							
	4b	City, state, and ZIP code (if foreign, see instructions) <b>Mesa, AZ 85206</b>	5b	City, state, and ZIP code (if foreign, see instructions) <b>City, State 12345</b>							
Employer's county & state here	6	County and state where principal business is located <b>Any County, State</b>									
Employer's name here	7a	Name of responsible party <b>Elaine E. Employer</b>	7b	SSN, ITIN, or EIN <b>222-33-4444</b>							
	8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b	If 8a is "Yes," enter the number of LLC members ▶						
	8c	If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
	9a	Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check. <input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input checked="" type="checkbox"/> Other (specify) ▶ <b>HHCSR using F iscal/E mployer A gent</b> Group Exemption Number (GEN) if any ▶									
	9b	If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country							
	10	Reason for applying (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ <input checked="" type="checkbox"/> Other (specify) ▶ <b>HHCSR using F iscal/E mployer A gent</b>									
	11	Date business started or acquired (month, day, year). See instructions.		12	Closing month of accounting year <b>D e c e m b e r</b>						
	13	Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. <table border="1"><tr><td>Agricultural</td><td>Household</td><td>Other</td></tr><tr><td><b>0</b></td><td><b>1-#</b></td><td><b>0</b></td></tr></table>		Agricultural	Household	Other	<b>0</b>	<b>1-#</b>	<b>0</b>	14	If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural	Household	Other									
<b>0</b>	<b>1-#</b>	<b>0</b>									
	15	First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶									
	16	Check <b>one</b> box that best describes the principal activity of your business. <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) ▶ <b>HHCSR using F iscal/E mployer A gent</b>									
	17	Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>HHCSR using F iscal/E mployer A gent</b>									
	18	Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶									

Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name <b>L eanna V anR oekel / C rystal K ennedy</b>	Designee's telephone number (include area code) <b>(623) 792- 6100</b>
	Address and ZIP code <b>4542 E Inverness A ve. S te 210 Mesa, AZ 85206</b>	Designee's fax number (include area code) <b>(877) 277-3048</b>
Employer's name here	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.	
Employer sign here	Name and title (type or print clearly) ▶ <b>HHCSR</b>	Applicant's telephone number (include area code)
	Signature ▶ <i>Elaine E. Employer</i>	Applicant's fax number (include area code)
	Date ▶ <b>7/31/2018</b>	

ARIZONA DEPARTMENT OF ECONOMIC SECURITY  
Employer Engagement Administration  
P.O. BOX 6028, Mail Drop 5881, Phoenix, AZ 85005-6028Write Employer's  
Name Here**LIMITED POWER OF ATTORNEY****EMPLOYER INFORMATION**

EMPLOYER NAME

Elaine E. Employer

ARIZONA UI ACCOUNT NO. OR FEDERAL EIN

Office Use Only

Hereby appoints

ACUMEN FISCAL AGENT, LLC.

(Representative Company's Name)

(623) 792-6100

(Representative Company's Phone No.)

To represent said employer before the Arizona Department of Economic Security (DES) in all matters related to Arizona Unemployment Insurance (UI) specified below until further notice (check all boxes that apply):

- ☒ UI tax preparation/filing including filing/paying via the Internet Tax and Wage System (TWS)
- ☒ All other general UI matters (all benefit claim protests, all appeals of agency determinations, etc.)
- ☒ Other, specific UI matter (provide details below to identify the matter or no action will be taken):

Able to retrieve SUTA Rate, Tax Account Number, Online Password and Question reset.

Provide representative's address if you want mail concerning the "Other, specific UI matter" sent there:

REPRESENTATIVES COMPANY'S ADDRESS (P.O. Box/Street No., Street, City, State, ZIP)

4542 E. Inverness Ave., Suite 210, Mesa, AZ 85206

Write Employer's  
Name Here**COMPLETE THIS AREA ONLY IF YOU WANT TO CHANGE THE EMPLOYER'S PRIMARY MAILING ADDRESS**

EMPLOYER NAME

Elaine E. Employer

PHONE NO.

(623) 792-6100

ADDRESS (P.O./Street No. Street, City, State, ZIP)

c/o Acumen Fiscal Agent, LLC, 4542 E. Inverness Ave., Suite 210, Mesa, AZ 85206

\*All general UI correspondence including liability determinations, tax and wage report forms, tax assessments, and notices of tax rates, benefit charges, appeals, liens and claim filings are mailed to the **PRIMARY** address. If you want a **SEPARATE** mailing address for notices of unemployment benefit claim filings, claim determinations and claim appeals, complete the address area below.

**OPTIONAL SEPARATE MAILING ADDRESS FOR UNEMPLOYMENT BENEFIT CLAIM-RELATED NOTICES**

EMPLOYER NAME

PHONE NO.

ADDRESS (P.O./Street No. Street, City, State, ZIP)

In witness whereof, said employer has caused this instrument to be attested by the signature of a duly qualified officer or owner this day of

(Day)

31

(Month)

July

(Year)

2018

Employer Dates  
Here

This Limited Power of Attorney authorization cancels and/or supersedes all prior authorizations related to the specified matters and remains in effect until revoked in writing by either the employer or the representative

PRINT NAME (First, M.I., Last)

Elaine E. Employer

TITLE

Domestic Employer

Write Employer's  
Name Here

SIGNATURE

Elaine E. Employer

Employer Signs  
Here**FOR AGENCY USE ONLY**

☐ REVISED PRIMARY ADDRESS ☐ REVISED/ADDED CLAIMS ADDRESS

INITIALS

DATE

NOTES



## **AZ Banner**

### **Employer/Acumen Agreement Form**

This Agreement is between Acumen Fiscal Agent  
and the Employer as stated below.

General understanding and conditions of the Banner – University Family Care Program, Self-Directed Attendant Care option:

- Participation in this Self-Directed Attendant Care option is a decision that was made after consultation with the Case Manager.
- I have received from the Case Manager any/all program related information about the service delivery options and the rules and regulations regarding participation in the Self-Directed Attendant Care option. I understand it is my responsibility as the Employer to abide by all the rules and regulations of this program.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or Banner – University Family Care Plan. I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and the Final Rule effective December 1, 2016. Furthermore, I understand that this employer responsibility may extend beyond what the program funds may pay my employee(s) and I accept full responsibility for all debts owed. This includes overtime and any hours that are above what is authorized in the Service Plan and/or within program rules. (Federal link: [https://www.dol.gov/whd/homecare/homecare\\_guide.pdf](https://www.dol.gov/whd/homecare/homecare_guide.pdf))
- I understand that Acumen is only authorized to represent me in processing payments as it relates to this Self-Directed Attendant Care option. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in the Service Plan.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/employee(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in the Service Plan, I, as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to hire and train only qualified providers/employees, as defined by Banner, to provide services.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my employee(s) and/or I complete are correct within required guidelines.
- I will not allow provider(s)/employee(s) to begin performing work until Acumen has notified me that provider(s)/employee(s) are active in their system (Good to Go).
- I understand that if the program requires my employee (job applicant) to pass a background check I will ensure all investigation reports are kept confidential, will not be shared, and will be disposed of properly given that they include sensitive data (e.g., criminal history) and personally identifiable information (e.g., name, DOB, SSN).
- I understand it is my responsibility to review and approve all requests for payment prior to submitting them to Acumen to ensure accuracy and confirm they are authorized for processing.

- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information as it relates only and specifically to the Banner – University Family Care Plan Self-Directed Attendant Care option.
- I understand that Acumen will provide a Workers' Compensation poster for use if my employee is injured on the job. I understand this poster must be displayed in an area of the home where it can be easily viewed and read by my employee during the work day.
- I understand that I may face penalties and/or fines if I fail to post the Workers' Compensation poster. I, as the employer, will be personally responsible for paying these penalties and/or fines.
- I understand it is my responsibility to notify the Case Manager immediately of any significant changes in circumstances that may affect the member's Individual Service Plan and/or safety.
- I understand it is my responsibility to notify Acumen immediately of any changes that effect eligibility for Self-Directed Attendant Care services. (e.g. loss of Medicaid, hospitalization, placement in a facility) I understand I may be responsible for payment of any work performed during the loss of eligibility.
- I understand all requests for payment must have an employer signature and date indicating approval, or must be submitted through Acumen's online time entry system which requires password-protected employer approval. I understand that Acumen will not process a payment request without proper employer approval.
- I attest that I will submit and/or approve all payment requests in accordance with the Program regulations. I understand that payment and satisfaction of my claims may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws, for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized including but not limited to the repayment of claim. Any collection costs or legal fees will be my responsibility to pay.
- I hereby authorize Acumen to electronically send me information (e.g. email) including but not limited to account statement reports. I understand that I have the ability to opt-out of electronic communication upon request, and can receive this through U.S. Mail service.

My signature below confirms my understanding and agreement to abide by the terms and conditions as stated above.

Name of Member: Marie Member

Name of Employer: Elaine Employer

Phone: (602) 222-3333 Email Address: email@test.com

Elaine Employer 12/01/2017  
Employer Signature Date







# Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS

Form I-9

OMB No.1615-0047

Expires 07/31/2026

**START HERE:** Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**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) <b>EMPLOYEE</b>	First Name (Given Name) <b>JANE</b>	Middle Initial (if any) <b>E</b>	Other Last Names Used (if any)	
Address (Street Number and Name) <b>123 HAPPY VALLEY RD</b>		Apt. Number (if any)	City or Town <b>ANYTOWN</b>	State <b>AZ</b>
ZIP Code <b>55555</b>		Date of Birth (mm/dd/yyyy) <b>01/01/1990</b>	U.S. Social Security Number <b>5 5 5 5 5 5 5 5</b>	Employee's Email Address <b>EMAIL@EXAMPLE.COM</b>
Employee's Telephone Number <b>(555) 555-5555</b>				

I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.

Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):

- ☒ 1. A citizen of the United States
- ☐ 2. A noncitizen national of the United States (See Instructions.)
- ☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)
- ☐ 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work in the United States (exp. date, if any)

If you check Item Number 4., enter one of these:

USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance
----------------	----	----------------------------	----	---

Signature of Employee

**EMPLOYEE SIGNATURE**

Today's Date (mm/dd/yyyy)

**08/03/2023**

If a preparer and/or translator assisted you in completing Section 1, that person must complete the [Preparer and/or Translator Certification](#) on Page 3.

**Section 2. Employer Review and Verification:** An Employer or their authorized representative must complete and sign Section 2 within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A or a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	List B	AND	List C
Document Title 1		<b>DRIVER'S LICENSE</b>		<b>SOCIAL SECURITY CARD</b>
Issuing Authority		<b>ARIZONA DMV</b>		<b>SSA</b>
Document Number (if any)		<b>5555555A</b>		<b>555-55-5555</b>
Expiration Date (if any)		<b>05/05/2025</b>		<b>N/A</b>
Document Title 2 (if any)		<b>Additional Information</b>		
Issuing Authority				
Document Number (if any)				
Expiration Date (if any)				
Document Title 3 (if any)				
Issuing Authority				
Document Number (if any)				
Expiration Date (if any)				

☐ Check here if you used an alternative procedure authorized by DHS to examine documents.

**Certification:** I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears 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.

First Day of Employment (mm/dd/yyyy):

**08/05/2023**

Last Name, First Name and Title of Employer or Authorized Representative

**EMPLOYER, ELAINE - HOUSEHOLD EMPLOYER**

Signature of Employer or Authorized Representative

**EMPLOYER SIGNATURE**

Today's Date (mm/dd/yyyy)

**08/03/2023**

Employer's Business or Organization Name

**ELAINE EMPLOYER**

Employer's Business or Organization Address, City or Town, State, ZIP Code

**123 MAIN ST, ANYTOWN, AZ, 55555**

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

**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.

**2025****Step 1:****Enter  
Personal  
Information****Physical  
Address  
Required  
(No P.O. Box)**

(a) First name and middle initial

Jane E.

Last name

Employee

(b) Social security number

123-45-6789

Address

111 Maine St Apt 2

City or town, state, and ZIP code

Anytown, State 12345

**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](http://www.ssa.gov).(c) ☒ Single or Married filing separately☐ Married filing jointly or Qualifying surviving spouse☐ 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.)

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**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, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**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](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **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 generally more accurate than (b) if the pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. ☐

If applicable --&gt;

**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  
Dependent  
and Other  
Credits**

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 \$ 0Multiply the number of other dependents by \$500 \$ 0

Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here

**3****Required field  
even if "0".****0****Step 4****(optional):****Other  
Adjustments****Optional.  
Please refer  
to the  
instructions.**(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)** \$**If filing exempt, leave Steps 2, 3 & 4 blank. Write EXEMPT here -->****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.

*Jane E. Employee*

Employee's signature (This form is not valid unless you sign it.)

01/03/2025

Date

**Employers  
Only**

Employer's name and address

Employer Name

222 Maine St Anytown, State 12345

First date of  
employmentEmployer identification  
number (EIN)**Employer  
Name Here** →





**I choose to receive my pay by (please check one box below):**

Check ☐ Direct Deposit ☒ Pay Card ☐

**FOR DIRECT DEPOSIT**

**MUST include a voided check or bank letter for direct deposit. To avoid processing delays, please do not staple your voided check or bank letter to this form.** For savings accounts, please send a printout from your bank that gives the routing number and account information. Send any changes to your account(s) right away!

<b>Primary Account 1</b> Account Type: <input checked="" type="checkbox"/> <b>Checking</b> (Include a voided check or bank letter) <input type="checkbox"/> <b>Savings</b> (Include routing & account information printout) <input type="checkbox"/> <b>Flat Dollar Amount</b> <input checked="" type="checkbox"/> <b>Percentage</b>	<b>Secondary Account 2</b> (Mandatory for Flat dollar option) Account Type: <input type="checkbox"/> <b>Checking</b> (Include a voided check or bank letter) <input checked="" type="checkbox"/> <b>Savings</b> (Include routing & account information printout) <input checked="" type="checkbox"/> <b>Remainder account.</b> (Used if percentage is less than 100% or net pay exceeds the flat dollar amount listed for Primary Account 1)
<b>Flat dollar amount or % of check to be deposited:</b> _____ <b>75%</b> _____	<b>Financial Institution Name</b> <b>BANK TWO</b>
<b>Financial Institution Name</b> <b>BANK ONE</b>	<b>Financial Institution Address</b> <b>789 OAK LANE CITY, STATE 12345</b>
<b>Financial Institution Address</b> <b>456 OAK LANE, CITY, STATE 12345</b>	<b>Routing Number</b> <b>444555678</b>
<b>Routing Number</b> <b>111222333</b>	<b>Account Number</b> <b>9876543210</b>
<b>Account Number</b> <b>0123456789</b>	All remaining funds exceeding Primary Account 1 allocations will deposit into this account.

**Is your name on the account(s) listed above?** ☒ **Yes** ☐ **No**

If "no," what is the name of on the account? \_\_\_\_\_

If "no," employee agrees to have their funds deposited into this account. \_\_\_\_\_  
*Employee Signature*

**AUTHORIZATION FOR DIRECT DEPOSIT, PAY CARD or PAPER CHECK**

I hereby authorize Acumen Fiscal Agent, LLC (herein after "Company") to deposit any amount owed to me for wages and/or reimbursements by initiation of credit entries to my account at the financial institution (hereinafter "Bank") handling my choice indicated above. Further, I authorize Bank to accept and credit any credit entries indicated by Company to my account. In the event that Company deposits funds erroneously into my account, I authorize Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Company receives written notice from me of its termination in such time and in such a manner as to afford a reasonable opportunity to act on it. If I selected Paper Check, I understand that Acumen will make every effort to ensure my check will arrive by payday; however, it is impossible to guarantee the date that my paper check will arrive. Acumen is not responsible for any delays or misdirected mail after checks have been submitted to the U.S. Postal Service. If my paper check does not arrive within 5 business days of payday, I can call Acumen to issue a stop payment and have a new check issued. I understand that if I request a stop payment, a processing for of \$35.00 will be deducted from my new check. If I require that this fee be waived, I must sign up for direct deposit.

**JANE E. EMPLOYEE**

**123-45-6789**

**04/04/1950**

Print Name

Social Security Number

Date of Birth

[EMAIL@EXAMPLE.COM](mailto:EMAIL@EXAMPLE.COM)

EMPLOYEE SIGNATURE

Email Address for Paystub Delivery

Signature

**04/04/2022**  
Date

Employee Street Address/City/State/Zip: **EMPLOYEE STREET ADDRESS, CITY, STATE ZIPCODE**

Return completed form by email [enrollment@acumen2.net](mailto:enrollment@acumen2.net), fax (866) 923-5334 or mail to  
5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206



## Employee Information Form Relationship Disclosure

Employee Name: Jane E. Employee SSN: 123-45-6789  
Physical Address: 1111 Main St., Apt. 2 City/State/Zip: Anytown, State 12345  
Mailing Address (if different): P.O. Box 1111 City/State/Zip: Anytown, State 12345  
County of Physical Address: Any County  
Phone Number: 111-123-4567 Email (optional): email@email.com  
Name of Member: Marie Member  
Name of Employer (if applicable): Elaine Employer

**Instructions:** There are some tax exemptions for certain domestic employer and employee relationships. Please select any of the below boxes if a relationship exists between you as the employee and the employer:

- ☒ **None**, no relation to employer  
☐ **\*Spouse** of the employer,  
☐ **\*Child** of the employer and under the age of 21  
☐ **\*Parent** of the employer - if this option is marked, read below and check all that apply:  
☐ **You are employed by your son or daughter**  
☐ **Your son or daughter has a child or stepchild living in the home**  
☐ **Your son or daughter is a widower, divorced, or is living with a spouse who, because of a mental or physical condition, cannot care for the child or stepchild for at least 4 continuous weeks in a calendar quarter**  
☐ **Your son or daughter's child or stepchild is under the age of 18 and requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition**

### \*Internal Use Only

- If Parent (employee) selected all 4 parent conditions, parent/employee is **FUTA and SUTA Exempt**
- If Parent (employee) did **NOT** select all 4 parent conditions, parent/employee is **FICA, FUTA, SUTA Exempt**
- If Spouse or Child are selected, employee is **FICA, FUTA, SUTA Exempt**

The fine print - under IRS guidelines, Publication 15 (Circular E) Section 3, employees are not subject to Social Security, Medicare and federal unemployment tax (FUTA) if these relationships exist. The exemptions are as follows:

- Child employed by parents – Payments for work other than in a trade or business, such as domestic work in the parent's private home, are not subject to Social Security, Medicare, and FUTA tax until the child reaches age 21. (*IRS Pub.15, Section 3, Paragraph 1*)
- One spouse employed by another – Payments for services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to Social Security, Medicare, and FUTA tax. (*IRS Pub.15, Section 3, Paragraph 2*)
- Parent employed by child – Payments for the services of a parent employed by his or her child in other than a trade or business, such as domestic services, are not subject to Social Security, Medicare and FUTA tax as long as the above conditions apply. (*IRS Pub.15, Section 3, Paragraph 4*)

The State of \_\_\_\_\_ follows the federal guidelines in applying liability for state unemployment tax (SUTA). If the Caregiver falls into the category of Spouse or Child as outlined above, Social Security and Medicare tax will not be withheld from their checks. If the Caregiver falls into the category of Parent and meets all 4 parent conditions, Social Security and Medicare tax **will** be withheld from their checks. If the employee is exempt from FUTA, SUTA, Social Security and Medicare, the employer will not be charged for their share of Social Security and Medicare or FUTA and SUTA withholdings.

Employee Signature: Jane E. Employee Date: 02/16/2018



## BANNER MEMBER EMPLOYEE INFORMATION FORM

Employee Name Jane E. Employee

Employee Address 1111 Main St., Apt. 2 Anytown, AZ 85000

Employee Phone 602-111-2222 Member's Name Mary Member

Please check the box that describes the employee's relationship to Employer/Member

	Service	Employee Wage
<input checked="" type="checkbox"/>	ACN – Attendant Care Non Family Member	\$11.17
<input type="checkbox"/>	ACF – Attendant Care Family Member not residing in Member's home	\$11.17
<input type="checkbox"/>	ACR – Attendant Care Family Member residing in Member's home	\$11.17

### Background Check

☐ I would like a background check run on the above employee. I understand that my employee will have to fill out additional forms in order for the background check to be completed. The background check process can take anywhere from 3 -5 business days or more in some cases.

☒ I am waiving the background check on the above employee. I understand that a background check will not be completed for the above employee.

Elaine E. Employer  
Employer/Member's Signature

06/15/2018  
Date Signed