Acumen Fiscal Agent

Employer Guide for Success

An informational guide for employers as they begin their new role in self-direction

Welcome to Acumen

Dear Employer,

Welcome to Acumen Fiscal Agent and congratulations on enrolling as an employer of record! We are excited to be your fiscal agent and look forward to working with you and your employees.

We understand that being an employer of record may be a new concept, so we have developed the Acumen Employer Guide for Success. This guide has been developed as a reference tool for you to keep handy throughout your experience as a new employer. It was designed specifically to assist you in understanding your role as the employer.

This guide offers some "quick tips" on planning your services, submitting time worked and learning how to read your account statement. Make sure to check out the helpful hints and web links provided throughout the guide.

At Acumen we value the partnership and collaboration we have with all of the employers we serve. It is our promise to provide you with the highest level of quality possible.

We look forward to working with you! We understand the importance of self-direction and want to thank you for choosing us as your fiscal agent.

Sincerely,
The Acumen Team

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Acumen Contact Information

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Email: customerservice@acumen2.net

Website: www.acumenfiscalagent.com
Web Time Entry: https://acumen.dcisoftware.com

Mailing/Physical Address:
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206

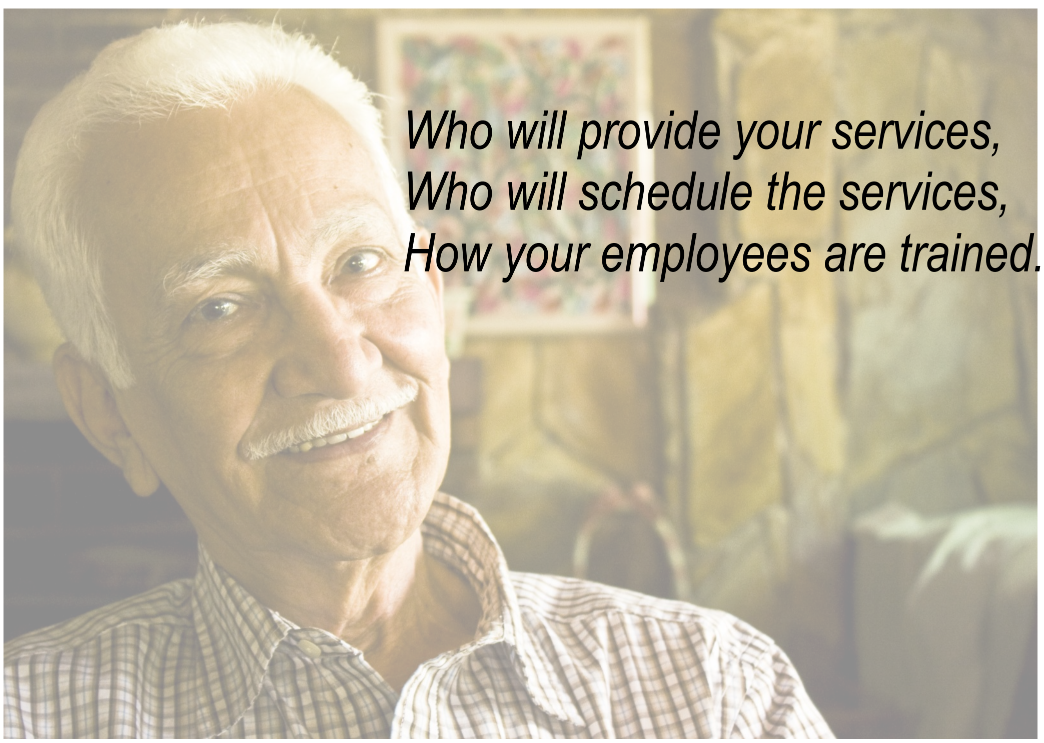
Business hours for Arizona residents are Monday through Friday (except holidays)
5:00 AM to 5:00 PM MST

Introduction—Who is Acumen and What is a Fiscal Agent?

Let's get started!

A "fiscal agent," sometimes called a "fiscal intermediary," is recognized by the Internal Revenue Service (IRS) as an employer agent. An authorized employer agent has the ability to act on your behalf to fulfill the fiscal (financial) management responsibilities you have as an employer. These fiscal management tasks require the use of sophisticated software and a current knowledge of federal, state, local tax and payroll standards. In Arizona, the employer agent is often referred to as a Fiscal Employer Agent (FEA) who provides Financial Management Services (FMS).

Acumen offers diverse and tailored fiscal intermediary services to individuals receiving support services. We manage the employer finance and expense tracking for people who have chosen to manage their own service dollars. Instead of having a provider agency decide how and when to use your service dollars, you have chosen to become an IRS-recognized employer. In this role, you will enjoy the freedom to make more choices about:



However, this freedom of choice is accompanied by a responsibility to fulfill all standard employer-related duties such as processing payroll, calculating all relevant withholdings from state and federal agencies, paying your employer taxes and burdens, billing the funding source, managing the Service Authorization, and safely storing and maintaining your employee records and certifications. Acumen works with you to manage these complex financial and administrative pieces of the employer responsibilities, thus freeing your time to attend to your many other obligations.

Employer Responsibilities

What am I responsible for?

There are several key players when participating in self-directed programs. It is important that you, as the employer of record, are clear about how your role is distinct from that of your case manager, your employee, and of Acumen. Here we have listed some of the responsibilities for you as the employer.

You, as the Employer are responsible for—

- Finding prospective employees
- Submitting enrollment paperwork to set up prospective employees
- Hiring, firing, scheduling, training employees
- Supervising employees
- Providing a safe work environment
- Reviewing and signing time submissions
- Sending time submissions to Acumen on time
- Reviewing account statements from Acumen to ensure accuracy
- Keeping track of and staying within Service Authorization limits
- Complying with Department of Labor laws
- Keeping employee records and maintaining confidentiality
- Following all program rules

As an employer, you must follow established program rules and complete required paperwork for the program. This paperwork contains private employee information that you as an employer are legally required to protect. You are also legally responsible for providing a safe work environment. The environment must be free from discrimination and harassment. In this section, we have listed some of the key legal responsibilities you will have as the employer.

Please keep in mind that employment law can be complicated. We can describe the basic concepts to you, but we encourage you to seek legal counsel as the information provided here is not a substitute for legal counsel.

Confidentiality and Maintaining Employee Files—

Upon hiring an employee, you will have many pieces of their personal information, including their:

- Background check results (if requested)
- Social Security Number
- Other identification numbers
- Banking information
- Date of birth
- Pay rates
- Tax selections
- Personal references
- Other private records

It is not legal for you to share this information with anyone. You must be sure to maintain the privacy of your employees by keeping their records and paperwork in a secure location, such as a locked file cabinet or safe. Always double check with program guidelines to confirm which documents you need to have on-hand.

We recommend that you always maintain a current, confidential and accurate file on each employee you hire. Your employee files should all contain items such as: employee documentation (as previously listed), as well as employee timesheets. We also recommend that you keep a copy of all forms you submit to Acumen and note the date and time you submitted them.

Earned Income Credit

Some employees are eligible for the 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 (800) 829-1040, or visit their website at www.irs.gov/eitc.

Employer Responsibilities

What am I responsible for? cont'd

Equal Opportunity and Discrimination

You must only hire individuals that are authorized to work in the U.S. You must pay your employee(s) at least minimum wage. You cannot discriminate against an applicant or employee because of their:

- Age
- Race
- Ethnicity
- Religion
- Gender
- National origin
- Genetic information
- Disability

Keeping the workplace safe and harassment –free

You must provide a safe work environment. You must provide adequate training for your employee(s) to perform their duties without injury. You cannot subject your employee to a hostile work environment, including but not limited to:

- Sexual harassment
- Belittlement
- Inappropriate jokes
- Prejudice

Have you considered what safety means in your home?

- Have a first aid kit handy at all times
- Store medications, hazardous materials in a secure location
- Keep emergency contact numbers near the phone (911, doctor's name & phone number, and nearby family members)
- Make a list of all current medications, dosage information, and medical conditions and keep it in an easily accessible location
- Have an emergency employee on standby in case of accidents or injuries that require a trip to the doctor, or when your employee calls in sick
- Keep all walkways and exits clear

For additional information, please visit:

- The U.S. Equal Opportunity Commission at www.eeoc.gov/laws/
- The Federal Department of Labor at www.dol.gov
- Arizona Department of Economic Security at https://des.az.gov

Reporting Fraud and Abuse

You are legally responsible for reporting any suspicious activity or any suspected incidents of fraud and abuse. Any misuse of funding is considered fraud. For fraud allegations, you may contact your Case Manager, Acumen or the program.

Abuse can mean neglect, causing physical harm, or exploitation of an individual. You may report abuse, neglect or exploitation of **adults** to the Arizona Adult Protective Services. Their Contact Information:

Phone: (877) 767-2385 (877-SOS-ADULT)
TDD: (877) 815-8390
FAX: (602) 2774984

Website: https://www.azdes.gov/landing.aspx?id=7307

Alternatively, you may call Acumen's Customer Service Department at 1(866) 795-7162 so we may notify the appropriate authorities.

Display Employer (Employee Resource) Posters

All employers are required by law to display certain posters, in an area easily viewed, in the workplace that notify employees of their rights and resources available to them. We have provided a list of potential posters that you must display. However, it is your responsibility to visit the Department of Labor (DOL) site at www.dol.gov for the most current versions of the posters. You can also visit the Arizona Department of Economic Security website at https://des.az.gov for links to required posters, free of charge.

Posters to meet State and Federal guidelines:

STATE - Unemployment Insurance and Minimum Wage, Earned Paid Sick Time

FEDERAL - Equal Employment Opportunity (EEO), Minimum Wage, Family Medical Leave Act (FMLA), Employee Polygraph Protection, US Employment & Reemployment Rights Act (USERRA), Job Safety and Health (OSHA) and Employee Rights under National Labor Relations Act (NLRA).

How does Acumen help me fulfill my responsibilities?

Accounting and Reporting

Once Acumen receives the Service Authorization, we will ensure there are no discrepancies that would prevent payment requests from being processed through the program. Each Service Authorization is downloaded into our accounting system so we may begin processing payments and tracking spending.

Acumen will provide you with a monthly account statement that will show your account activity. You may also access account information at any time by running any of the many reports that are available to you on our Web Time Entry website (see page 13 for more details). Having access to these tools will provide you with all the information you should need to make your own scheduling decisions. You may decide to have your employees work more or less depending on how you decide to tailor the support for your needs and requirements of the program.

Payroll and Employee Taxes

All employees must pay Medicare, Social Security, as well as federal, state, and local income tax, unless they are exempt from doing so. Acumen will collect the necessary forms from your employees during their enrollment and deduct these taxes properly from their paychecks.

If needed, our friendly Acumen Customer Service can help your employees read their paystubs and explain their tax deductions. If your employee chooses to change his/her tax deductions after enrollment, Acumen must have a new *W-4 Form* completed in order to process the change. Please visit our website for the most current version of the *W-4 Form*. Or, contact us at 1(866) 795-7162 for a copy to be sent to you.

Employer Taxes and Burdens

All employers are required to contribute to Medicare, Federal Unemployment (FUTA), Social Security, State Unemployment (SUTA), and Workers' Compensation. On your behalf, Acumen will calculate your required amount and forward the money to the Workers' Compensation insurance company and the appropriate tax authority. We will also file your employer-related taxes at tax season. Please understand that employer tax is not the same as your personal income tax. You will still be responsible for filing your own personal income tax.

Workers' Compensation

Workers' Compensation is a form of insurance that is for employers. It provides compensation and medical care coverage for workers who are injured on the job or contract an occupational disease. Workers' Compensation is included in Acumen's employer burden. Acumen will be your point of contact for Workers' Compensation claims. **If your employee needs to report a Workers' Compensation claim, please call Acumen within 24 hours of the incident at 1(866) 742-2297 and let us know.** For more information on Workers' Compensation, (see page 21 for more details).

End of Year Tax Reporting (W-2s)

Another employer responsibility that Acumen will handle on your behalf is preparing and sending W-2s to your employees. These tax documents are a record of the money that was paid to your employees throughout the year, and are necessary when filing their personal income taxes. Your employees will typically have their W-2s processed and sent out during the last week in January each year, but no later than January 31st.

HIPAA Compliant

Acumen complies with all applicable Health Insurance Portability and Accountability Act (HIPAA) and privacy laws that assist us in protecting your account information. When calling us, please be prepared to verify a few pieces of identifying information. This will confirm that you are authorized to discuss your account. When communicating by email, Acumen uses a secure email system in an effort to protect confidential information.

Finding the Right Employee

Preparing to Hire & Interviewing

Job Description and Schedule

When hiring an employee, it is helpful to have a job description already written. Job descriptions define the job you are looking to fill and can help you know what you are looking for in an employee who will perform the job. They also inform job applicants of your needs so you will be more likely to find an employee who is a good fit.

Things to consider when preparing to hire:

- What skills or certifications do you need in an employee?
- Do you prefer to hire someone you know or do not know?
- How many employees do you need?
- When will the employee work?
- What are your expectations of the employee?
- How will you evaluate their work performance?

You may want to include the following in your job description:

- All the tasks required to provide the service
- The work schedule needed
- A list of minimum qualifications (including skills, experience and education)
- The pay

Job Application

It's a good idea to ask applicants to complete a job application. This will help you to:

- Compare applicants, screen out those who are not a good fit
- Remember each candidate who has applied for the job
- Ensure you have enough contact information
- Communicate to the applicant that you are organized, in control, and have high expectations for the position

Where to Post Job Openings

When you are looking for employees, you have several options. Consider advertising in church bulletins, college campuses, or the internet. You may want to also consider hiring people you already know, such as friends or neighbors. You can also use this free employee listing called HireMyCare.Org. Here you can post job openings and search for employees in your area with a special skill set or with particular availability. If you are interested in using this tool, call Acumen to learn more.

Who is Eligible?

There are rules regarding who you can hire as an employee. The program does not allow you to hire the spouse or dependent of the member. The employee must also:

- Be 18 years of age or older
- Have a social security number
- Be authorized to work in the U.S.
- Pass a Criminal background check, if requested
- Pass a Medicaid fraud background check
- Have current CPR and First Aid certification

Something to Consider— You may want to consider the pros and cons of hiring someone you are close with, such as a relative, friend or neighbor. They may understand the job better than a stranger, but do you feel comfortable acting as an employer to someone you have a personal relationship with?

Interviewing Applicants

You do not have to consider all applicants that respond to your job posting. You may ask that they fill out a job application or submit a resume so you can narrow down your search to just a few of the best candidates that you would like to interview. It is not recommended to give out your home address until you are confident that the applicant is a serious candidate and you can trust them.

Preparing for an Interview

Interviewing should be done face-to-face. This does not mean in your home. You can decide to have a first interview in a public place if you do not want strangers in your home before getting to know them. If you decide to hold an interview in your home, it is a good idea to have someone with you. Having a friend or family member support you in this process will ease the anxiety. You can also discuss the interview after the applicant has left.

Take time to prepare a list of open-ended questions that will help you understand if they are a good fit for the position. Avoid the questions that can easily be answered with a "Yes" or "No." A key phrase to use in order to get more information is, "Can you tell me more about that?"

Tell them about yourself and explain what you're looking for. Have a copy of the job description ready for reference. Also be prepared to discuss their pay rate.

Finding the Right Employee

Preparing to Hire & Interviewing (cont'd)

Conducting an Interview

- Take notice of whether the applicant arrived to the interview on-time and demonstrated professionalism in their dress and conversation.
- Notice your comfort level—will you feel comfortable trusting this person with the duties outlined in the job description? Will you feel comfortable giving this person direction?
- Describe the job and work schedule.
- Tell the applicant what you expect in an employee.
- Ask open-ended questions.
- Ask for examples from their own experiences.
- Take notes on all interviews.
- Give applicants an opportunity to ask questions.
- At the end of the interview, ask the applicant whether they are still interested in the position. You do not have to offer the job right then. It is okay to explain that you have other interviews and that you will be in contact with them (if you need time to think about hiring the applicant). Give them an estimated timeframe of when they should expect to hear back from you.

Checking References & Credentials

When you are prepared to offer an applicant the job, you may ask for work references and review the credentials they listed on their application or in their interview. Work references are the applicant's previous employers. By calling on these references, you can get information about the applicant's work ethic and character that may be hard to determine from an interview or resume. Prepare questions in advance to ask on these calls and take notes. It is okay to ask for copies of certifications, diplomas, clearances, and identification.

Job Offer

Once you have identified an applicant that you would like to hire, you must officially offer the position and begin the enrollment process through Acumen. Notify the employee that employment may be contingent upon passing a Criminal Conviction History check, if you decide to run one, and a Medicaid fraud background check. Background checks with no convictions will be routed to employers to complete the hiring process. Any results displaying convictions will be routed to the employee first to review and contest. The final results will be provided to the employer to determine if they want to continue the hiring process for that employee.

Helpful Tip—After you make a job offer, keep a list of potential future employees you did not hire. This will help you become ready to recruit on very short notice.

Brief Overview of Discrimination Laws

It is important that you ask the same questions to each applicant every time you interview for the same position. Make sure you've planned your questions ahead of time to make the most of your interview. Read the table below to learn what you may ask about, and what you may not according to Equal Opportunity laws.

Don't Ask	You May Ask
Have you been arrested before?	Will you be willing to have a background check run?
Are you a U.S. Citizen?	Do you have authorization to work in the U.S.?
Are you married? Do you have children? Are you pregnant?	Can you physically perform the job and be on-time?
How old are you?	Are you of legal working age? (18 yrs. or older for this program)
What religion do you practice or follow?	DO NOT ask any religious-based questions.

Employee Enrollment

Tracking Expiration Dates

Another employer responsibility that Acumen handles on your behalf is tracking of important expiration dates such as First Aid and CPR certifications. Each employee must complete his or her First Aid and CPR training before he or she can be cleared to start working and given a good to go date.

The employee's First Aid and CPR certification must be kept up to date. If an employee's First Aid or CPR certification expires, Acumen cannot pay for any hours worked while they are expired. First Aid and CPR certifications must be completed in person. On-line or web-based courses cannot be accepted due to program rules. All expiration dates are captured on your Account Statement each month for you to review.

Employee Background Checks

As required by the program rules, Acumen will run a Medicaid fraud history check on the employee during enrollment. The Medicaid fraud history check is obtained through the List of Excluded Individuals and Entities (LEIE) with the Office of Inspector General (OIG). You, as the employer, may also request a criminal conviction history check on a potential employee. The cost of the criminal history background check is covered by the program. Notify your case manager if you wish to have a criminal history check completed on your potential employee so they can add it to the Service Authorization.

It is highly recommended that criminal history background checks be run on all employees. You retain the right as an employer to request a criminal history background check at no cost to you. Background checks with no convictions will be routed to employers to complete the hiring process. Any results displaying convictions will be routed to the employee first to review and contest. The final results will be provided to the employer to determine if they want to continue the hiring process for that employee. There are certain convictions that prohibit employment. In these cases, you will be notified that the employee cannot be hired. If the conviction does not prohibit employment in the program and the employer decides to move forward with employment, they will be required to sign-off on their approval to hire. In these cases, background checks may take between 4—6 weeks. Plan ahead.

Employee Enrollment Options

An employer can enroll a new employee several ways. Either through the Electronic Enrollment System or by completing an Enrollment Packet.

Electronic Enrollment—Allows you, the employer to initiate your employee's enrollment paperwork online at enrollment.acumenfiscalagent.com. Some forms can be signed electronically and some are printed and signed. Return all forms to Acumen as instructed on the website.

Paper packet—If you are unable to use the Electronic Enrollment for employee enrollment, contact Acumen Customer Service to mail you a paper Enrollment Packet.

Good-to-Go

What Does "Good-to-Go" Mean?

When the enrollment process for the employer and the employee is complete, Acumen will identify them as good-to-go. A good-to-go date will be provided to you, the employer. The good-to-go date is the first day the employee may start working, or the first day when the individual receiving services may begin receiving services.

How is the "Good-to-Go" Date Determined?

The good-to-go date is determined when the employer and employee enrollment paperwork is received and approved, including the background checks for employees. This date is what ensures your employees may start working and are able to be paid with funds from your Service Authorization.

How Do I Know When My Employee is "Good-to-Go?"

Acumen will notify you, the employer, when your enrollment and employee enrollments are complete. Acumen will contact you via email if an email address is provided, or by phone. We will send you a good-to-go packet. The packet (electronic or paper) provides you with your employee's good-to-go date, Acumen ID numbers, a payment schedule, and instructions on how to submit time worked.

Be Aware of the "Good-to-Go" Date!

Services provided prior to receiving an official good-to-go from Acumen are not payable under the program due to the program rules. To avoid having to pay employees out-of-pocket, please do not submit payment for services provided prior to the good-to-go date to Acumen. If you have any questions about whether or not you or your employees are good-to-go, please contact Acumen's Customer Service.

Managing Your Service Plan/Authorization & Employee Sick Time

This next section of the guide is intended to give you, the employer, a better understanding of the factors involved when planning your services. If needed, your Case Manager and Acumen are available for more information.

Your Service Plan/Authorization

The amount of hours a member receives for services is based on the needs of the individual. This is outlined in your Service Plan. You will use your Service Plan to develop your schedule with the help of your case manager. This will allow you to have an idea of how many hours your employees can work.

Acumen can only process payments based on approved services. The service authorizations include service hours, dates and type of services to be provided. If time is submitted over the total hours available, Acumen will only be able to pay up to the amount that is available in your Service Plan. Acumen will then notify you, the employer so you can follow-up with your case manager as necessary. If you work your employee(s) over the authorized service amounts, you are legally responsible for ensuring that your employee(s) are paid for the time they worked.

Please note that Acumen does not receive money from the program at this time. Acumen does not "hold" the member's money, or have any way of taking his/her funds.

Employee Pay Rates

The pay rate for employee(s) is determined by the service that has been authorized and communicated to Acumen through the Service Plan provided by the case manager.

Sick Time Accrual:

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

Employees will earn 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.

Requesting Sick Time:

To request sick time, your employee should enter the hours they were scheduled to work on the timesheet as normal. They will use the service code '**SIC**' to show the hours are sick time. The hours 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.

Hour Restrictions:

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.

Time Submission

Submission Options

Timesheet Submission Options:

Acumen offers multiple ways to submit your employee's hours—you can choose the option that best fits your needs and comfort level. As an employer, it is your responsibility to ensure the hours worked by your employee are submitted for payment and on time. Acumen will not be responsible for the employer's violations of Arizona's payroll laws. Furthermore, Acumen is not responsible for any legal fines, penalties, damages, levies, fees, or any assessment imposed on the employer for violating these laws.

Mobile App

Acumen offers a very convenient mobile app that can be downloaded free of charge from the Google Play Store or the Apple Store. The application is called "DCI Mobile EVV." The mobile app allows employees to capture hours worked in real time by allowing them to "punch in" when they arrive on shift and to "punch out" when they are finished with a shift. The mobile app is the most convenient method of time submission because it does not require you, the employer, to go through the extra step of approving the time entries. The mobile app also captures an electronic visit verification which helps to protect against fraud, waste and abuse of program funds.

Online Web Time Entry

Web Time Entry is a website that you can access from any computer or smartphone with an internet connection that allows your employees to enter their hours worked and allows you, the employer, to approve the time that your employee has worked. How does Web Time Entry help you, the employer?

- It eliminates the need for signing, faxing or mailing time sheets
- It allows **YOU** to check if Acumen has received your time submission
- It is secure & confidential
- It can be accessed 24 hours a day, 365 days a year
- Ability to access statements and reports
- It is paperless
- It reduces the potential for errors most commonly found on timesheets

More information on Web Time Entry is on the following page.

Paper Timesheets

If you prefer to use paper timesheets for your employee(s), contact our Customer Service Team and we will send you timesheets pre-filled with the member's name and ID number, as well as the employee's name and ID number.

Methods for Submitting Paper Timesheets

FAX: You may choose to submit your employee's timesheets by faxing them to us. Please keep in mind that Acumen has no way of knowing when your fax machine did not transmit your fax properly, so we recommend keeping a fax confirmation for your records. We also recommend using dark colored ink and printing as clear as possible inside the boxes so the fax is legible.

Please Note: <u>Fax cover sheets should NOT be attached</u>.

U.S. Mail: Another option for submitting paper timesheets is by mailing them to us. This option is the least reliable method. Acumen is not responsible for mail carrier delays or lost mail. If your employee's timesheet is not received until after the due date, the timesheet will be processed during the next pay cycle. This is also true for Web Time Entry hours that are not approved until after the timesheet due date. Your employee will have to wait an additional 2 weeks or more until the next pay date.

EMAIL: If faxing and mailing are not desirable options for you, another option is to take a CLEAR photo of your employee's timesheet with your smart phone then email the image to:

customerservice@acumen2.net

Take extra care to ensure the photo is clear and that it captures all four edges of the entire timesheet. If Acumen is unable to read the image when it arrives, there will be delays in processing payroll for your employee.

Helpful Tips When Completing Timesheets

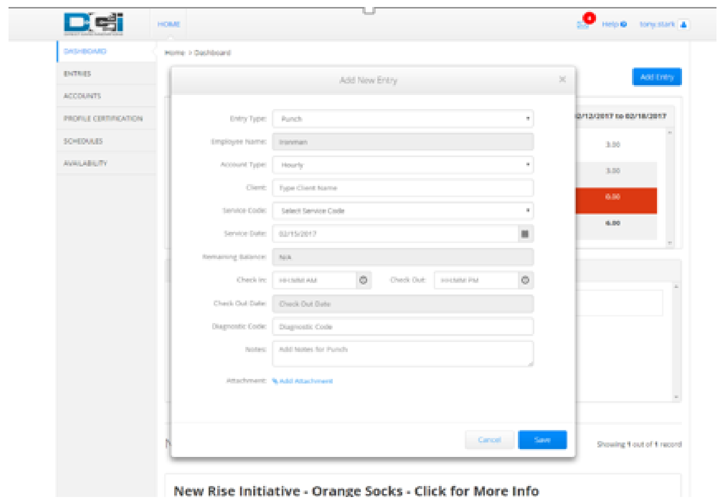
Please make sure all timesheets are completed correctly with all entries made within the lines or inside the boxes. If the letters or numbers are not readable, the timesheet may not be able to be processed and will not be paid.

Time Submission

Web Time Entry—Registration & Time Submission Instructions

Acumen has an online Web Time Entry service powered by DCI. It can be found here: https://acumen.dcisoftware.com. Using Web Time Entry means that you can access your records and approve and submit time from any computer or smartphone with an internet connection. Registration is simple, and our Customer Service Representatives are prepared to help you every step of the way. We even offer personalized online trainings. Please feel free to contact customer service for assistance or to schedule a training on how to use the site. *Review your "good-to-go" letter for personalized registration information.*

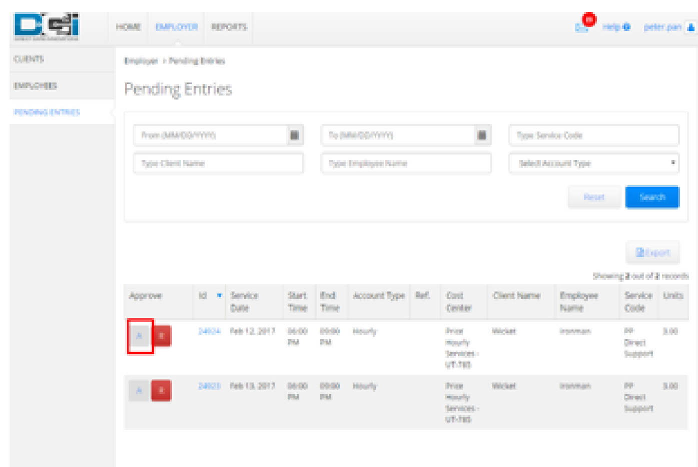
Adding Hours



1. Employee logs in to DCI at https://acumen.dcisoftware.com
2. Your employee clicks on "**Add Entry"** at the top of the page.
3. Employee fills in/selects from pre-populated fields to enter the shift's details.
4. Employee clicks 'save' and shift goes into 'pending status'.

REMINDER: 'PENDING' SHIFT CAN NOT BE PAID. THEY REQUIRE YOUR APPROVAL

Approving Hours



1. Employer logs into DCI and selects 'EMPLOYER' module in top navigation bar.
2. After entering 'EMPLOYER' module, select 'PENDING ENTRIES' options from left navigation bar.
3. Review pending shifts.
4. To approve a shift, select option 'A' for approve. Answer 'YES" when asked if you are sure you'd like to approve a shift.

REMINDER: YOU MUST APPROVE EACH SHIFT IN ORDER FOR IT TO BE PAID

For more information and detailed training on how to use this platform, please visit https://acumen.dcisoftware.com. This site will provide you with many helpful tools to use as an employer.

Payment Schedule and Due Dates

You, the employer, should have received a *Payment Schedule* form in your initial enrollment packet from Acumen. Please see below for a detailed explanation on how to interpret the *Payment Schedule* form. **Please note, if an employee's hours are not sent or approved online by the due date, your employee's hours will not be reviewed for payment until the next pay cycle date**. A ***Sample Payment Schedule* is provided below.**

Payment Period End Date	Submissions Due NO Later Than	Checks Received
03/31/YR	Mon, 04/02/YR	Tues, 04/10/YR
04/15/YR	Tues, 04/17/YR	Wed, 04/25/YR

"Payment Period End Date" - This is the last date of what we refer to as the "pay cycle" or "pay period." This is the last date of service that an employee will get paid for in a given pay period. Please **NOTE:** Acumen cannot pay dates of service from a future pay period. **For example:** The current pay period end date is 3/31/YR and the date of service the employee worked occurred on 4/1/YR; this day will not get paid with the current pay period. Acumen will save the 4/1/YR service date and include it into the correct pay period.

"Submissions Due NO Later Than" - This is the due date for all time submissions. You, the employer, have until 11:59 PM MST on this date to submit any requests for payment. Requests received after the due date will be processed in the following pay cycle. **For Example:** The current due date is 4/2/YR and you submit a request for payment on 4/4/YR; your submission will **not** be paid on the pay date of 4/10/YR, as it was submitted a day late. It will be processed in the following pay period.

NOTE: Not referenced within the *Payment Schedule* is the pay period start date. The pay period start date is the first day of the pay period. Acumen may back-pay dates prior to a pay period start date as long as they are within your program's timely filing limitations. You are encouraged to submit your requests in a timely manner. Acumen is only authorized to pay hours submitted to us within 60 days of the date of service.

How Payments are Received / Payroll & Tax Definitions

Payment Options

Acumen provides three (3) options for employees to receive their payments. The payment option selected can be changed at any time by submitting a new *Pay Selection and Direct Deposit Form*, which is available on our website.

Direct Deposit

Direct deposit is preferred and is a convenient and reliable way to receive payments. Acumen can deposit payments directly into a checking and/or savings account on pay day. To set-up direct deposit, we will need the Pay Selection and Direct Deposit Form as well as a copy of a voided check. If the account holder does not have checks, they may provide a letter from the bank (on the bank's company letterhead) with the employee's full name as well as routing and account numbers.

Pay Card

Employees may choose to receive their pay on a Money Network Pay Card. Pay cards are a great option for those who do not have a bank account, but want the benefit of having their pay automatically deposited into an account on pay day. If this option is selected, the employee will be sent a Money Network pay card that carries the VISA logo, along with an information kit explaining how the card works. Once the pay card packet is received the employee must make two phone calls:

1. Call Money Network to activate the card
2. Call Acumen to confirm the account number and switch the payroll account from paper check to pay card

(The account number is located in the paperwork that is sent with the card. The account number is ***NOT*** *the card number).*

Paper Check

Employees have the option to receive paper checks that are delivered by the U.S. Postal Service. Acumen is not liable for checks that are lost, delayed, or damaged during mail delivery. However, if necessary Acumen will assist with reissuing checks (a fee may apply).

Payroll and Tax Definitions

Net Pay: An employee's take home pay. This is the total amount after an employee's taxes have been deducted.

Federal Withholding: Income Tax Withholding held from the employee's gross wages. The amounts are determined by the tax tables created by the IRS and are based on how the employee fills out their Form W-4.

State Withholding: 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.

FUTA: Federal Unemployment Tax Act—FUTA is a tax paid by the employer. FUTA covers the costs of administering the Unemployment Insurance and Job Service programs in all states. In addition, FUTA pays one-half of the cost of extended unemployment benefits (during periods of high unemployment) and provides for a fund from which states may borrow, to pay for benefits, if necessary.

SUTA: State Unemployment Tax Authority—SUTA is a tax also paid by the employer. This tax is added to a fund that can be used by a qualifying employee in the event he or she becomes unemployed. The tax is determined by taking a percentage of a worker's salary that is capped at a certain annual pay level.

FICA: Federal Insurance Contributions Act—Social Security taxes are used to fund federal programs that provide benefits for retirees, the disabled, and children of deceased workers.

Medicare: Covers the cost of running the Medicare program. It is part of FICA. Employers are required to collect and send to the IRS quarterly. The IRS will put the amounts withheld into a government trust fund.

Process Flow Chart

1

Enroll with Acumen

Complete the Enrollment forms and submit to Acumen.
If desired, an Acumen Enrollment Specialist will personally walk you and your employee through the enrollment process. Call 1(866) 795-7162 for assistance.

2

Good-to-Go!

Acumen will let you know when you and your employees are successfully enrolled. Wait for the good-to-go notification before you schedule your employee to work.

3

Submit Timesheets

Use your *Payment Schedule* as a guide to ensure your employee is paid in a timely manner. You can fax, e-mail, or mail Acumen your employee's timesheets. You may also submit employee hours online by using Web Time Entry.

4

Acumen Processes Payments

Acumen will use our own money to pay your employee. Acumen then submits a bill to the program to be paid back. The program ensures that Acumen only cuts checks based on program rules and approved Service Plan/Authorizations and then pays Acumen back.

5

Acumen Tracks Your Service Plan/Authorization Funds

After Acumen issues your employee a check, we will provide you with an Account Statement so you can view how much your employee was paid. The Account Statement will also show your employees' Sick Time Accrual balances.

6

Acumen Issues W-2s

All employers are required to send W-2s to employees receiving payment during the calendar year (Jan.—Dec.). Acumen will take care of this for you. Acumen will mail these tax forms by January 31st of each year for the previous year's payments.

7

Acumen Files Employer-Related Taxes

Acumen will file all employer-related taxes (such as FICA, FUTA, SUTA, etc.) to the proper tax authorities. This is not the same as your personal income tax. You will still be responsible for filing your own personal income tax.

Account Statements

Retrieving and Understanding Your Account Statement

Acumen provides you with your account statement on a monthly basis. You can opt to receive your account statement in the mail or via email. In addition to your monthly account statements, you may also access a variety of reports, which will provide you with up-to-date information on your usage on the Web Time Entry system powered by DCI. You can access that site by going here: https://acumen.dcisoftware.com.

The following is a brief description on how to read your Account Statement:

Account Information includes Sick Time Accrual balances and usage for each of your employees.

Employee Information provided for each employee, includes:

- Status (application pending or active)
- Employee ID number
- Pay type (paper check, direct deposit or pay card)
- Good to Go date

Code and Rate Information, this section lists all of the approved service codes in the authorization and their effective dates, and rates for each employee.

Payroll Check Information provides information for each employee that received pay in the activity period. It includes the total Gross Pay for each of your employees, plus **your** (employer) contributions to FICA, Medicare, FUTA, SUTA, and Workers' Compensation for the current pay period.

For a complete look at an account statement, please visit: www.acumenfiscalagent.com/arizona/. We have also provided you with a **SAMPLE** account statement displayed on the next two pages.

Account Statements

Sample Only

Acumen Fiscal Agent Account Statement

Activity Period: Reports activity of checks issued during date range. Does not represent dates employee worked

7/1/2017 **to** 7/31/2017

Employer: SAMPLE EMPLOYER
1234 ANY STREET
TOWN, AZ 85000

Employer: Person who manages employees and/or represents the client for this account in this program

Participant ID: A12345678
Program: Banner

Participant ID: ID number used for participant on timesheets and Web Time Entry.
Participant: Person receiving services; Client

Period Utilization: Sick Time used during Activity Period

Total Allotments: Number of hours of Sick Time Employee has accrued.

Total Utilization: Sick Time used from July 1 through June 30.

Account Information

	Total Allotments		Period Utilization		Total Utilization		Balance	
	Units	Dollars	Units	Dollars	Units	Dollars	Units	Dollars
SIC 1111 EMPLOYEE, ONE 07/01/2017 - 06/30/2018	12.00	$0.00	4.00	$0.00	0.00	$0.00	8.00	$0.00
SIC 2222 EMPLOYEE, TWO 07/01/2017 - 06/30/2018	8.00	$0.00	0.00	$0.00	0.00	$0.00	8.00	$0.00
Totals	**20.00**	**$0.00**	**4.00**	**$0.00**	**0.00**	**$0.00**	**16.00**	**$0.00**

All active employees' Sick Time Allotments. This is the amount of Sick Time hours your employee has accrued and can use.

Balance: Total Sick Time remaining as of Activity Period end date

Employee Information: Lists all employees, even those that did not work during Activity Period

Employee Information

Name	Pay Type	Status	EE Number	Good to Go Date
EMPLOYEE, ONE	Direct Deposit	Active	1111	02/25/2016
EMPLOYEE, TWO	Direct Deposit	Active	2222	06/22/2014

Pay Type: Shows how your employees receive their pay

Code and Rate Information: Lists approved service codes and rates for each employee

Code and Rate Information

Name	Description	Start Date	End Date	Rate
EMPLOYEE, ONE	ACR	07/01/2017	12/31/2222	$10.72
EMPLOYEE, ONE	SIC	07/01/2017	12/31/2222	$10.72
EMPLOYEE, TWO	ACN	07/01/2017	12/31/2222	$10.72
EMPLOYEE, TWO	SIC	07/01/2017	12/31/2222	$10.72

Account Statements

Sample Only cont'd

Payroll Check Information: Details of each check issued for each employee based on timesheets submitted. Each employee payroll check issued in Activity Period is listed in separate Payroll Check Information section

Payroll Check Information

Check #:	13009934	**Medicare:**	$0.00	**Batch #:**	1722
Date:	7/25/2017	**FICA:**	$0.00	**Billing:**	$120.64
Payee:	EMPLOYEE, ONE	**SUTA:**	$0.00	**Type:**	Direct Deposit
Net:	$117.92	**FUTA:**	$0.00		
Gross:	$117.92	**Work Comp:**	$2.72		

Net: Earnings after employee taxes deducted

Gross: Employee earnings before employee taxes deducted

Medicare: Tax to help cover cost of Medicare programs

FICA: Federal Insurance Contributions Act; paid by employee & employer; includes Social Security taxes

SUTA: State Unemployment Tax Authority; paid by employer

FUTA: Federal Unemployment Tax Act; paid by employer

Work Comp: Workers Compensation Insurance; provides benefits if employee is injured while working. Paid by employer through participant's Service Authorization

Code	Work Date	Time In	Time Out	Wage	Hours
ACR	07/01/2017	8:00 AM	1:00 PM	$10.72	5.00
ACR	07/02/2017	8:00 AM	2:00 PM	$10.72	6.00
					11.00

Training and Certification: Shows important expiration/renewal dates

Training & Certification

Employee Name	CPR Expire Date	First Aid Expire Date
EMPLOYEE, ONE	**08/02/2018**	**08/02/2018**
EMPLOYEE, TWO	**10/13/2017**	**10/13/2017**

Employee Terminations and Information Changes

Employee Terminations

In the state of Arizona, both you and your employee have the right to terminate employment at any time with or without cause. It is important that you treat your employees with fairness and professionalism. As long as you did not sign an employment contract with your employee, you can terminate your employee at any time. It is important that you terminate your employees calmly and fairly. It is illegal to terminate an employee because of their age, race, color, religion, gender, disability or national origin. Acumen will need to be notified via an Acumen *Employee Termination Form.*

- A voluntary termination is when your employee decides that he or she would like to end the employment relationship.
- An involuntary termination is when you decide the employee is not right for the position and you choose to terminate their employment. Notify Acumen immediately as your state may have rules around how soon the employee must be paid their final pay check. In all cases, Acumen will need to be notified via an Acumen *Employee Termination Form.*

Employee Termination Form

The *Employee Termination Form* can be downloaded from our website at www.acumenfiscalagent.com/arizona/ For a copy to be sent to you, please contact us at 1(866) 795-7162.

Failure to notify Acumen within 24 hours of a termination, whether voluntary or involuntary, will increase the risk of an unauthorized payment to the employee. Unauthorized payments can occur when or if your employee submits time without your knowledge. If the employee termination takes place after business hours or on a weekend, please be sure to notify us via voicemail or email us at customerservice@acumen2.net.

Final Paycheck

It is important that you notify us within 24 hours of termination so we may inactivate your employee's account and process your employee's final payroll appropriately. It is Acumen's policy to process the terminated employee's final paycheck on the next regular pay date.

Information Changes

Acumen will need to be informed of any changes for all persons involved such as the member/employer or employee. We ask that we are informed of any changes prior to or immediately following when the change occurs. Such changes include:

- Address change
- Phone number change
- Email address change
- Name change
- Employee tax withholding changes (W-4)
- Case manager change

Failure to notify Acumen of changes to the member/employer or employee's information can cause several delays or discrepancies in payment to employees. All change requests can be faxed to 1(866) 708-3440 or emailed to enrollment@acumen2.net.

Name Changes

All name changes will need to be requested in writing. A name change for an employee requires the following form to be sent to Acumen: *Employee Change Information Form.* The following pieces of documentation will need to be sent with the Change Information Form or written notice: updated social security card reflecting the name change and an updated I-9 form that will need to be completed by both the employee and employer.

For member/employer name changes, the *Client & Employer Change Information Form* will need to be completed. The following documentation will need to be sent with the Change Information: updated social security card reflecting the name change. **Please note—if the member's name changes, the Case Manager will also need to be notified, they will ensure the member's Service Plan is updated.**

Benefits, Workers' Compensation

Benefits:

Included in your services with Acumen, you and your employees both have free access to a health and life insurance consultation service through **Augeo Benefits** as well as a **PerksCard** that gives you access to thousands of discounts at your favorite local and national retailers. *These benefits are offered to you as a courtesy for your affiliation with Acumen Fiscal Agent. You are not obligated to take advantage of any of these benefits, nor are these benefits administered by Acumen. They are handled externally between Augeo, you and your employees.*

Augeo

Augeo is a full-service brokerage company with licensed benefit counselors that will work with your employee one-on-one to evaluate their insurance needs.

What Do They Do?

They will assist by finding an insurance carrier and a customized policy within your employee's budget. Augeo will be a support to your employee throughout the life of the policy. They take the leg work out of comparing policies and bridge the gap between caregivers and affordable benefits. Have your employee call Augeo for their free consultation at 1(866) 248-9991. Or, they can visit their website at http://www.augeobenefits.com for more information.

PerksCard

A PerksCard gives you savings on local restaurants, movie tickets, vacations, online retailers, and even home and auto insurance through printable coupons, web-based discounts, or via their mobile app *perksconnec*t.

How Can Someone Sign Up?

1. Log onto https://www.perkscard.com and click "Register Now" at the top of the page
2. Enter the group code **Acumen01**
3. Complete the required information and start saving!

Workers' Compensation

Workers' Compensation is a form of insurance from employers that provides money as compensation for workers who are injured on the job or contract an occupational disease.

Are Your Employees Covered?

By selecting Acumen as your Fiscal Agent, your employees will automatically have Workers' Compensation coverage. This coverage is mandatory and is included in the employer burden that is paid out of the Service Plan/Authorization. All employees are covered during the entire duration of their employment with you. There are no forms you or your employee will need to complete.

How Do You Report an Injury?

Should an employee become injured while he/she is at work, please seek medical attention immediately in a life threatening situation. **Be sure to report the injury to Acumen within 24 hours of the incident: 1(866) 472-2297.** Acumen's designated Workers' Compensation representative will help your employee throughout the claim filing process.

Please Note that you as the employer are required to post a copy of the Workers' Compensation flyer somewhere in your home where your employee(s) may see it, especially in an emergency. Acumen's Worker Compensation poster can be printed off the website at www.acumenfiscalagent.com, under the Resources tab. It can also be found on page 23 of this guide.

Unemployment Benefits

Upon termination of your employee, he or she may be eligible for unemployment benefits, depending on the reason(s) leading up to the termination, and several other factors. Unemployment Insurance is included in the employer tax that is paid on your behalf. However, the State of Arizona, Unemployment Insurance Division will decide whether or not your employee qualifies to receive benefits. Refer your former employee to the Arizona Department of Economic Security, at https://des.az.gov/ for more information and who to call about benefits.

More Information

Verification of Employment, How to Communicate a Concern, and Our Ongoing Commitment to Quality

Verification of Employment

Employment verification is often requested when your employee is attempting to qualify for a loan, apartment lease, or other type of financial assistance. You, as the employer are responsible for providing the necessary information for these types of employment verifications. In some cases, a verification of employment is requested from a local or federal court, a law office, auditing firm, or federal governmental departmental (i.e. CMS, OIG, etc.). Acumen will respond to these types of requests on your behalf.

Verification of employment may also be requested by a former employee, or by the benefits agency when a former employee applies for unemployment benefits. Acumen will respond to unemployment verification requests on your behalf.

How to Communicate a Concern

If there ever comes a time when you are not satisfied with the service you receive with Acumen, or if you have a concern that you would like to communicate to a higher level of management, we encourage you to follow Acumen's complaint procedure as outlined below.

Over the Phone

During business hours you may call one of our experienced Customer Service Representatives at 1(866) 795-7162. In most cases they will be able to resolve your issue. If, for whatever reason, you are not satisfied with the first level response, please ask to speak with a supervisor. If you are not satisfied with the supervisor's response, you may ask to speak with the manager. Either the supervisor or manager will document your complaint in our internal complaint management system, ensuring that your complaint is researched thoroughly, and addressed to our quality standards.

If you are unable to receive the proper outcome utilizing our standard channels of communication, you may also contact our President's line directly at 1(888) 530-7473 where you can leave a message. Your call will be returned within two (2) business days.

In Writing

To file a formal complaint, please fax, mail, or email us a written statement explaining the situation in detail. Our Quality and Compliance department with follow-up with the departments involved, program manager, government agency, or executive management team. They will research the problem, take the necessary action, and respond to you directly. Our main mailing address is: 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206. Our fax number is 1(866) 708-3440.

Our Ongoing Commitment to Quality

Surveys

Acumen conducts annual satisfaction surveys to gather honest feedback from employers as well as employees. Our Quality and Compliance department reviews all responses we receive and follows-up appropriately.

Your Comments & Suggestions are Welcome

Acumen wants to hear what you have to say. If you have a comment or suggestion you would like to share, you do not have to wait for a survey or satisfaction call to share it. Please feel free to contact our Customer Service department at 1(866) 795-7162, or email us at customerservice@acumen2.net.

Acumen is committed to quality service, and we are always looking for ways to better serve you, the member and the community as a whole. We hope you will find that our partnership will greatly improve the individual's quality of life.

Workers' 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 or 480-295-4922. 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 Manager for Workers' Compensation. Direct line is 866-472-2297 or 480-295-4922.

Disclaimer

The information contained in the Acumen Employer Guide for Success is for general informational purposes. While we endeavor to keep the information provided in this guide up-to-date and correct upon its issuance, we make no representations or warranties of any kind, express or implied, about the completeness, accuracy, reliability or suitability with respect to the employer's responsibilities and obligations. It is your responsibility, as the employer, to understand your responsibilities and obligations.

The employer is responsible for complying with all applicable federal, state and local laws and regulations including (but not limited to): HIPAA, OSHA, EEO, FLSA, Wage and Hour laws and CMS (Medicaid) laws and regulations. Any recommendations in this guide concerning these laws are provided as a courtesy by Acumen. Any reliance you place on such information is therefore strictly at your own risk.

You agree Acumen shall not, in any event, be liable for any direct, indirect, punitive, special, incidental, or consequential damages arising out of or in any way connected with the use of this guide.

This guide also contains recommended websites that further address employer issues and responsibilities. Acumen has no control over the nature, content and availability of those sites. The inclusion of any links does not necessarily imply a recommendation or endorsement of the views expressed within them.

We look forward to providing you with Fiscal Agent services that you deserve.