



## 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 \_\_\_\_\_

W-4  
 Pay Selection Agreement  
 Employee Information Sheet  
 First Aid Certification

I-9  
 Direct Deposit (if applicable)  
 Employee Relationship Form  
 CPR Certification

Comments \_\_\_\_\_

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

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

W-4  
 Pay Selection Agreement  
 Employee Information Sheet  
 First Aid Certification

I-9  
 Direct Deposit (if applicable)  
 Employee Relationship Form  
 CPR Certification

Comments \_\_\_\_\_

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

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

W-4  
 Pay Selection Agreement  
 Employee Information Sheet  
 First Aid Certification

I-9  
 Direct Deposit (if applicable)  
 Employee Relationship Form  
 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  
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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.



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# 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	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 Item Numbers 2. and 3. above) authorized to work until (exp. date, if any) _____		
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)			Additional Information		
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)					
<input type="checkbox"/> 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):

Last Name, First Name and Title of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (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 Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card	OR	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:
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	(1) NOT VALID FOR EMPLOYMENT
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	(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card	(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:		5. U.S. Military card or draft record	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
a. Foreign passport; and		6. Military dependent's ID card	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
b. Form I-94 or Form I-94A that has the following:		7. U.S. Coast Guard Merchant Mariner Card	4. Native American tribal document
(1) The same name as the passport; and		8. Native American tribal document	5. U.S. Citizen ID Card (Form I-197)
(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.		9. Driver's license issued by a Canadian government authority	6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		<b>For persons under age 18 who are unable to present a document listed above:</b>	
		10. School record or report card	7. Employment authorization document issued by the Department of Homeland Security
		11. Clinic, doctor, or hospital record	For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a> .
		12. Day-care or nursery school record	The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4</b> , document, not a List C document.

### Acceptable Receipts

May be presented in lieu of a document listed above for a temporary period.

For receipt validity dates, see the M-274.

• Receipt for a replacement of a lost, stolen, or damaged List A document.	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.
• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.			
• Form I-94 with "RE" notation or refugee stamp issued to a refugee.			

\*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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial (if any)	
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 (Family Name) from <b>Section 1</b> .	First Name (Given Name) 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 (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	Last Name (Family Name)	First Name (Given Name)	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) (mm/dd/yyyy)
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**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
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Additional Information (Initial and date each notation.)

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

Date of Rehire (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	Last Name (Family Name)	First Name (Given Name)	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) (mm/dd/yyyy)
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**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
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Additional Information (Initial and date each notation.)

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

Date of Rehire (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	Last Name (Family Name)	First Name (Given Name)	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) (mm/dd/yyyy)
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**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
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Additional Information (Initial and date each notation.)

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

**Employee's Withholding Certificate**

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.

**2026****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.)		

**Caution:** To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

**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**

If applicable --&gt;

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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . .

**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):

- (a) Multiply the number of qualifying children under age 17 by \$2,200 . . . . .
- (b) Multiply the number of other dependents by \$500 . . . . .

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .

3(a)	\$
3(b)	\$

Required field even if "0"  
↓

3

\$

**Step 4:  
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.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) 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, and check this box

Exempt from  
withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 .

**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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

**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 of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.

**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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

**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 when you file your tax return.

**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 5. 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 5 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 5 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 (plus any other additional amount you want withheld) . . . . .

4 \$ \_\_\_\_\_

## Step 4(b) – Deductions Worksheet (Keep for your records.)



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

<p><b>1</b> Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.</p> <p><b>a Qualified tips.</b> If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000 . . . . .</p> <p><b>b Qualified overtime compensation.</b> If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the “and-a-half” portion of time-and-a-half compensation . . . . .</p> <p><b>c Qualified passenger vehicle loan interest.</b> If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000 . . . . .</p> <p><b>2</b> Add lines 1a, 1b, and 1c. Enter the result here . . . . .</p> <p><b>3 Seniors age 65 or older.</b> If your total income is less than \$75,000 (\$150,000 if married filing jointly):</p> <p><b>a</b> Enter \$6,000 if you are age 65 or older before the end of the year . . . . .</p> <p><b>b</b> Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . .</p> <p><b>4</b> Add lines 3a and 3b. Enter the result here . . . . .</p> <p><b>5</b> Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . .</p> <p><b>6 Itemized deductions.</b> Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:</p> <p><b>a Medical and dental expenses.</b> Enter expenses in excess of 7.5% (0.075) of your total income . . . . .</p> <p><b>b State and local taxes.</b> If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately) . . . . .</p> <p><b>c Home mortgage interest.</b> If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . .</p> <p><b>d Gifts to charities.</b> Enter contributions in excess of 0.5% (0.005) of your total income . . . . .</p> <p><b>e Other itemized deductions.</b> Enter the amount for other itemized deductions . . . . .</p> <p><b>7</b> Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . .</p> <p><b>8 Limitation on itemized deductions.</b></p> <p><b>a</b> Enter your total income . . . . .</p> <p><b>b</b> Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9</p> <p><b>9</b> Enter: { • \$768,700 if you’re married filing jointly or a qualifying surviving spouse • \$640,600 if you’re single or head of household • \$384,350 if you’re married filing separately } . . . . .</p> <p><b>10</b> If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . .</p> <p><b>11 Standard deduction.</b></p> <p>Enter: { • \$32,200 if you’re married filing jointly or a qualifying surviving spouse • \$24,150 if you’re head of household • \$16,100 if you’re single or married filing separately } . . . . .</p> <p><b>12 Cash gifts to charities.</b> If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) . . . . .</p> <p><b>13</b> Add lines 11 and 12. Enter the result here . . . . .</p> <p><b>14</b> If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . .</p> <p><b>15</b> Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . .</p>	<p><b>1a</b> \$ _____</p> <p><b>1b</b> \$ _____</p> <p><b>1c</b> \$ _____</p> <p><b>2</b> \$ _____</p> <p><b>3a</b> \$ _____</p> <p><b>3b</b> \$ _____</p> <p><b>4</b> \$ _____</p> <p><b>5</b> \$ _____</p> <p><b>6a</b> \$ _____</p> <p><b>6b</b> \$ _____</p> <p><b>6c</b> \$ _____</p> <p><b>6d</b> \$ _____</p> <p><b>6e</b> \$ _____</p> <p><b>7</b> \$ _____</p> <p><b>8a</b> \$ _____</p> <p><b>8b</b> \$ _____</p> <p><b>9</b> \$ _____</p> <p><b>10</b> \$ _____</p> <p><b>11</b> \$ _____</p> <p><b>12</b> \$ _____</p> <p><b>13</b> \$ _____</p> <p><b>14</b> \$ _____</p> <p><b>15</b> \$ _____</p>
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**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**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

**Single or Married Filing Separately**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,230	6,030	6,130	6,330	6,530	6,730
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

**Head of Household**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,760	3,760	4,070	4,070	4,210	
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190



## 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 in your Good-to-Go letter. **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:** If you choose to have a percentage of your check deposited into two accounts, you must indicate the percentage to be deposited into both the Primary Account and the Secondary Account, and the combined deposit amount must equal 100%. If no percentage is indicated for the Primary Account, 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-az@acumen2.net](mailto:enrollment-az@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)	<b>Secondary Account 2</b> (Mandatory if Account 1 deposit is less than 100%) Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout)
Financial Institution Name	Financial Institution Name
Account Holder Name	Account Holder Name
Routing Number	Routing Number
Account Number	Account Number
<b>Percentage of check to be deposited:</b> _____% (Deposit amount must be 100% unless adding Secondary Account)	<b>Percentage of check to be deposited:</b> _____% (Primary & Secondary Account deposits combined <b>must</b> equal 100%)

**Please check this box to allow funds to be deposited into another person's account if you are not the listed account holder.**

#### **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 Information Form Relationship Disclosure

Employee Name: \_\_\_\_\_ SSN: \_\_\_\_\_  
Physical Address: \_\_\_\_\_ City/State/Zip: \_\_\_\_\_  
Mailing Address (if different): \_\_\_\_\_ City/State/Zip: \_\_\_\_\_  
County of Physical Address: \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Email (optional): \_\_\_\_\_  
Name of Member: \_\_\_\_\_  
Name of Employer (if applicable): \_\_\_\_\_

**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:

- A. 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*)
- B. 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*)
- C. 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 Arizona 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: \_\_\_\_\_ Date: \_\_\_\_\_



## 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)



**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**

**Ameritas**

**United Healthcare**

**Anthem**

**vsp**  
vision care

**OSCAR**

**Humana**

**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](http://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](http://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 their 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 #: OG38852



# 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>

<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 checked="" 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 Item Numbers 2. and 3. above) authorized to work in the U.S. (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	Foreign Port of Entry Number and Country of Issuance	

Signature of Employee <b>EMPLOYEE SIGNATURE</b>	Today's Date (mm/dd/yyyy) <b>08/01/2023</b>
--	--

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		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)		Additional Information		
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 <b>EMPLOYER, ELAINE - HOUSEHOLD EMPLOYER</b>	Signature of Employer or Authorized Representative <b>EMPLOYER SIGNATURE</b>	Today's Date (mm/dd/yyyy) <b>08/03/2023</b>
Employer's Business or Organization Name <b>ELAINE EMPLOYER</b>	Employer's Business or Organization Address, City or Town, State, ZIP Code <b>123 MAIN ST, ANYTOWN, AZ, 55555</b>	

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



**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"/> Checking (Include a voided check or bank letter) <input type="checkbox"/> Savings (Include routing & account information printout)	<b>Secondary Account 2 (Mandatory for Flat dollar option)</b> Account Type: <input type="checkbox"/> Checking (Include a voided check or bank letter) <input checked="" type="checkbox"/> Savings (Include routing & account information printout)
<input type="checkbox"/> Flat Dollar Amount <input checked="" type="checkbox"/> Percentage	<b>X 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> <u>75%</u>	Financial Institution Name <b>BANK TWO</b>
Financial Institution Name <b>BANK ONE</b>	Financial Institution Address <b>789 OAK LANE CITY, STATE 12345</b>
Financial Institution Address <b>456 OAK LANE, CITY, STATE 12345</b>	Routing Number <b>444555678</b>
Routing Number <b>111222333</b>	Account Number <b>9876543210</b>
Account Number <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 fee 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**

**04/04/2022**

Email Address for Paystub Delivery

Signature

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's Withholding Certificate**

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.

**2026****Step 1:  
Enter  
Personal  
Information**Physical  
Address  
Required  
(No P.O. Box)

(a) First name and middle initial	Last name	(b) Social security number
Jane E.	Employee	123-45-6789
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> .
111 Maine St Apt Anytown, State 12345		
(c) <input checked="" 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.)		
Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

**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**

If applicable --&gt;

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 Step 2(a) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate.

**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**Optional.  
Please refer  
to the  
instructions.

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):	3(a) \$ 0	Required field even if "0"
	3(b) \$ 0	
Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here	3 \$ 0	

**Step 4:  
Other  
Adjustments**

- (a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income
- (b) **Deductions.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here
- (c) **Extra withholding.** Enter any additional tax you want withheld each pay period

4(a) \$	
4(b) \$	
4(c) \$	

If filing exempt, leave Steps 2, 3 & 4 blank, and check this box Exempt from  
withholdingI claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027. **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*

01/01/2026

Date

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

**Employers  
Only**

Employer's name and address

Employee Name  
222 Maine St Anytown, State 12345First date of  
employmentEmployer identification  
number (EIN)Employer  
Name Here



## 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**

<ul style="list-style-type: none"><li>• If Parent (employee) selected all 4 parent conditions, parent/employee is <b>FUTA and SUTA Exempt</b></li><li>• If Parent (employee) did <b>NOT</b> select all 4 parent conditions, parent/employee is <b>FICA, FUTA, SUTA Exempt</b></li><li>• If Spouse or Child are selected, employee is <b>FICA, FUTA, SUTA Exempt</b></li></ul>
---

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:

- A. 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)
- B. 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)
- C. 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