



Employee Packet

(Keep this folder for your records)

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

- 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:
 - Employment Application (optional)
 - 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, choose your state, and then find your program.
 - W-4 Employee's Withholding Allowance Certificate
 - HW-4 Employee's State of Hawaii Withholding Allowance Certificate
 - Employee Agreement
 - Employee Rate Form
 - Consent to Release Information from CPS Central Registry (**original required**)

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 3-4 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.

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.

EMPLOYMENT APPLICATION

PARTICIPANT'S NAME: _____

PERSONAL INFORMATION:

APPLICANT'S NAME: _____ DATE: _____
STREET ADDRESS: _____ CITY: _____
STATE: _____ ZIP: _____ SOCIAL SECURITY #: _____
HOME PHONE NUMBER: _____ OTHER: _____
E-MAIL ADDRESS: _____

EMPLOYMENT ELIGIBILITY:

Are you interested in serving as a (check all that apply):
 Full-time employee? Part-time employee? Backup employee?

Are you currently employed: YES NO

Date available for employment: _____ How many hours a week can you work? _____

Are you 18 years of age or older? YES NO

LICENSES AND CERTIFICATIONS:

Do you have a valid driver's license? YES NO

Do you have current First Aid Certification? YES NO if yes, expiration date: _____

Do you have current CPR Certification? YES NO if yes, expiration date: _____

Please list any other professional certifications: _____

LIST THREE PERSONAL REFERENCES:

(Name) (Address) (Phone Number)

(Name) (Address) (Phone Number)

(Name) (Address) (Phone Number)

LIST PREVIOUS JOBS YOU HAVE HAD (BEGINNING WITH MOST RECENT):

EMPLOYER'S NAME: _____
DATES OF EMPLOYMENT: _____
EMPLOYER'S ADDRESS: _____
SUPERVISOR'S NAME: _____ PHONE NUMBER: _____
LIST OF JOB DUTIES: _____
REASON FOR LEAVING: _____

EMPLOYER'S NAME: _____
DATES OF EMPLOYMENT: _____
EMPLOYER'S ADDRESS: _____
SUPERVISOR'S NAME: _____ PHONE NUMBER: _____
LIST OF JOB DUTIES: _____
REASON FOR LEAVING: _____

EMPLOYER'S NAME: _____
DATES OF EMPLOYMENT: _____
EMPLOYER'S ADDRESS: _____
SUPERVISOR'S NAME: _____ PHONE NUMBER: _____
LIST OF JOB DUTIES: _____
REASON FOR LEAVING: _____

BRIEFLY LIST REASONS YOU SHOULD BE CONSIDERED FOR THIS JOB:

APPLICANT ACKNOWLEDGEMENT

You ___ may ___ may not contact my current employer. If not, reason: _____

If offered a position, will you be able to be at work on time and according to the schedule discussed? ___ Yes ___ No

Comments: _____

I, _____(print name), the applicant, certify that the *information provided is true and correct* to the best of my knowledge. I understand that any false statement, omission, or misrepresentation on this application is sufficient cause for refusal to hire, or dismissal if employer has employed me, no matter when discovered by employer. I also acknowledge that **a background check is required** and that some convictions prevent employment.

I authorize this potential employer to investigate all statements contained in this application, and I authorize my former employers and references to disclose information regarding my former employment, character and general reputation, without giving me prior notice of such disclosure.

I understand and agree that nothing contained in this application, or conveyed during any interview, is intended to create an employment contract. I further understand and agree that if I am hired, my employment will be "at will" and without fixed term, and may be terminated at any time, with or without cause and without prior notice, at the option of either myself or this employer. No promises regarding employment have been made to me, and I understand that no such promise or guarantee is binding upon this employer unless made in writing.

Signature: _____ Date: _____



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, HW-4, I-9, employee agreement, copies of completed timesheets, background check information, and reference checks.

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.

Earned Income Credit

Some employees are eligible for Earned Income Tax Credit (EITC). EITC is a refundable federal income tax credit for low to moderate income working individuals and families. To qualify, taxpayers must meet certain requirements and file a tax return, even if they do not have a filing requirement. To learn more about the rules and income limits to qualify for EITC, contact the IRS at www.irs.gov/eitc or call 1-800-829-1040.

Background Checks

A criminal background check is required for all potential employees, as well as a history of abuse and neglect from Adult Protective Services and Child Welfare Services. If a conviction is reported the employee is notified and has the opportunity to rectify any issues surrounding the report. If the employee wants to continue with the hiring process, and you still want to hire that individual, Acumen will send you a form requesting your signature. Acumen cannot allow payment for any work performed by the employee until this form is returned to Acumen with your signature.

All employees are also checked against the Medicaid List of Excluded Individuals and Entities (LEIE). This is the Medicaid Fraud list. If the employee is on the Medicaid Fraud list, they cannot be a paid employee in this program. Acumen cannot continue the hiring process with any employee that is on the Medicaid Fraud list. You, as the employer, will be notified if your employee is on the list.



Acumen Fiscal Agent, LLC.
5416 E Baseline Rd., Suite 200
Mesa, AZ 85206
Toll Free: (866) 759-9498
Fax: (866) 240-2386
www.acumenfiscalagent.com



Acumen HI-CDO Employee Enrollment Paperwork Guide

Follow the helpful tips below to complete the paperwork for each of your employees:

- The **PARTICIPANT** is the person receiving the care services.
- The **EMPLOYER** is the Participant's Authorized Representative, who manages the budget & care services for the Participant.
- The **EMPLOYEE** provides care services to the Participant.
- Please write in your FULL LEGAL NAME that appears on your social security card (not your nickname or shortened name).
- Please be sure to write out your full & complete information – no abbreviations.
- All forms should be dated with the current date.
- Take your time filling out the form and please print clearly & legibly. DO CROSS OUT OR WHITE OUT ANY MISTAKES. A new form will need to be completed if mistakes are made.
- Please write in your home/street/physical address, unless the form specifically asks for mailing address.
- Write the information requested on the line provided for the information (e.g., write the town, state, zip code on the line provided, not on the street address line)
- Enrollment will be considered completed when all forms have been received by the Acumen Client Services Agent and they are accurate and complete. This includes the receipt of the signed original CPS Consent to Release form by our Acumen Honolulu office if the employer requests this background check.
- Once enrollment is complete, the Employer & Employee will receive a Good-to-Go letter via email or mail indicating the official Good-to-Go start date for the Employee. If the Employee starts working prior to the Good-to-Go start date, those hours will not be paid by Acumen. Please refer to the Employer Agreement.

Instructions for each form:

- **Employee Agreement**
 - Employee completes the section at the top of page 1
 - Participant is the person receiving the services
 - Check off the appropriate family relationship between the Employee & the Employer listed on the Agreement
(if the employee is NOT the spouse/parent/child under 21 of the Employer, employee will check off "OTHER RELATION" if the employee is family or "NOT RELATED")
 - Both Employer & Employee completes page 3 together
 - Employer needs to check off the appropriate option for Worker's Compensation
 - Employer needs to check off the appropriate option for the CPS CAN background check
 - Employee to sign & date
 - Employer to sign & date
- **CPS Consent to Release Information** (EMPLOYEE completes this form)
If the Employer has indicated on the Employee Agreement that they DO NOT WANT Acumen to perform the CPS CAN background check, then the Employee DOES NOT have to complete or return this form
 - Write in first & last name, birth date, & social security number.
 - If "Any Alias, Former Name, Including Maiden Name" does not apply to you, write N/A
 - Employee must sign and date the form
 - The **signed original** CPS Consent form must be **mailed** to the following address:
Acumen Fiscal Agent, 1003 Bishop St., Ste. 1100, Pauahi Tower, Honolulu HI 96813.
DO NOT SEND THIS FORM TO ANY OTHER ADDRESS THAN THE ADDRESS LISTED ABOVE

- **Form W-4 – Employee’s Withholding Certificate** (Federal Tax Form) (EMPLOYEE completes this form)
 - Complete Step 1, Boxes A thru C
 - Write in your home/street/physical address – NOT mailing address
 - Complete Step 2 IF the employee has multiple jobs OR they’re married & filing jointly and their spouse works
 - Complete Step 3 (the employee will need to answer the questions to get the answer for Box 3)
 - Complete Step 4 IF the employee would like to have additional monies withheld
 - Complete Step 5 with the employee’s signature & date
 - Employer writes in their first & last name and their street address

- **Form HW-4 - Employee’s Withholding Allowance & Status Certificate** (State Tax Form) (EMPLOYEE completes this form)
 - Complete Section A, Boxes 1 thru 4
 - Write in your home/street/physical address – NOT mailing address
 - Box 4 MUST have a number, even if it’s a zero
 - Complete Box 5 IF the employee would like additional monies withheld
 - Employee to date & sign
 - Section B remains blank & does NOT need to be completed

- **Form USCIS I-9 – Employment Eligibility Verification**
 - Section 1, Page 1 – Employee Information and Attestation (EMPLOYEE to complete this page)
 - Employee fills in all personal information in Section 1
 - For “Other Last Names”, this includes maiden & former married names (even if it has been some time since the name was used. If it does not apply, write N/A
 - Write in your home/street/physical address – NOT mailing address
 - For “Apt Number”, if it does not apply, write N/A
 - Check off the box (1, 2, 3 or 4) that applies for your Citizenship/Immigration status.
 - If box 3 or 4 is selected, fill in the information requested in those boxes.
 - Employee signs & dates the form
 - For the Preparer and/or Translator Certification, if the Employee did NOT need a translator or assistance filling out page 1 of this form, check off the first box and move on to page 2
 - If the Employee needed assistance, check off the 2nd box and write in the translator’s information
 - Section 2, Page 2 – Employer or Authorized Representative Review and Verification (EMPLOYER to complete this page) – please refer to the [LIST OF ACCEPTABLE DOCUMENTS](#).
 The Employee will need to provide to the Employer one current form of identification from List A. If the employee does not have any documents on List A, they can provide one current form of identification from List B as well as one document from List C instead.
 It is the Employer’s responsibility to make sure the information written on all forms match the information listed on the identifications that the employee provided.
 - Write in the Employee’s Last name, First name, & Middle Initial as it’s written on page 1
 - If they do not have a Middle Initial, write N/A
 - Write in the number of the box that was checked off on page 1 for their Citizenship status
 - If the employee provided an identification from List A, complete the List A Column ONLY
 - If the employee provided an identification from List B, complete the List B Column AND
 - If the employee provided a document from List C, complete the List C Column.
 - For the Employee’s First Date of Employment, write in the same date as when the Employer signs the form OR a future date, NOT a date prior to the Employer’s signature date
 - Employer to complete the following section up to, but not including Section 3
 - Title of Employer is “Domestic Employer”
 - Employer’s Business or Organization Name is the Employer’s first & Last name
 - Employer’s Business or Organization Address is the Employer’s street address
 - Section 3 Reverification and Rehires – DO NOT COMPLETE OR SIGN THIS SECTION



- **Employee Rate Form** (EMPLOYER completes this form)
 - Employer fills in the hourly rate for each service the Employee will be providing to the Participant. You can choose any amount starting from \$12.00, up to the maximum hourly wage shown below.

| SERVICE CODES | MAXIMUM WAGE per HOUR without Worker's Compensation | MAXIMUM WAGE per HOUR with Worker's Compensation |
|------------------------|---|--|
| PAB1 / PB1B | 18.22 | 17.45 |
| CLS1 | 18.91 | 18.10 |
| CL1B (Big Island Only) | 19.60 | 19.00 |
| Respite - RSP1 / RS1B | 15.17 | 14.52 |
| Chore – CHOR / CHRB | 17.58 | 16.83 |

- For an initial Rate Form, no need to enter an Effective Date. The rate will go into effect when the Employee becomes active in our system
 - Fill in the Participant's Name (Participant is the person receiving the care services)
 - Employer to print their full name, then sign & date
 - Employee to print their full name, then sign & date
- **Payment Authorization Form** (EMPLOYEE completes this form)
 - Employee indicates if they would like a paper check, direct deposit, or personal pay card
 - If the employee would like a *paper check* mailed to them, the employee will just need to complete the section at the bottom of the form
 - If the employee chooses *direct deposit*, the employee needs to complete the banking information section and the section at the bottom of the form. The employee will also need to provide a clear copy or picture of a voided personal check OR a bank letter confirming the account is active. The letter will also need to show the account type, full account number, and the bank's routing number.
 - If the employee chooses *personal pay card*, their monies will be deposited to an existing paycard that is already in the employee's name. The employee will need to provide supporting documentation to verify the routing & accounts numbers and name on the account.

You can send all completed forms by either

Fax to 808-427-8180

OR

email to enrollment-hi@acumen2.net

OR

mail the original documents to:

**Acumen Fiscal Agent
1003 Bishop St, Suite 1100
Pauahi Tower
Honolulu, HI 96813**

If you have any questions or need further assistance, please contact your local Acumen Client Services Agent.



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 |
| <p>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.</p> | 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) | | | | | | |
| If you check Item Number 4. , enter one of these: | | | | | | |
| USCIS A-Number | | OR | Form I-94 Admission Number | | OR | Foreign Passport Number and Country of Issuance |
| Signature of Employee | | | | | 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) | <p>Additional Information</p> | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| Document Title 3 (if any) | <p><input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.</p> | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| <p>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.</p> | | | | | 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 |
|---|----|---|-----|---|
| <ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 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 | OR | <ol style="list-style-type: none"> 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 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 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record | AND | <ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security <p style="margin-left: 20px;">For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.</p> |
| <p>Acceptable Receipts</p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p> | | | | |
| <ul style="list-style-type: none"> • Receipt for a replacement of a lost, stolen, or damaged List A 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. | OR | <p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p> | AND | <p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p> |

*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 Section 1 . | First Name (<i>Given Name</i>) from Section 1 . | Middle initial (if any) from Section 1 . |
|--|--|---|

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

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

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

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

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

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

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

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



Supplement B, Reverification and Rehire (formerly Section 3)

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

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

| | | |
|--|--|---|
| Last Name (<i>Family Name</i>) from Section 1 . | First Name (<i>Given Name</i>) from Section 1 . | Middle initial (if any) from Section 1 . |
|--|--|---|

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

| | | | |
|---|-----------------------------------|-------------------------|----------------|
| Date of Rehire (<i>if applicable</i>) | New Name (<i>if applicable</i>) | | |
| Date (<i>mm/dd/yyyy</i>) | Last Name (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) (<i>mm/dd/yyyy</i>) |
|----------------|--------------------------|--|

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 (<i>mm/dd/yyyy</i>) |
|---|--|------------------------------------|

Additional Information (Initial and date each notation.)

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

| | | | |
|---|-----------------------------------|-------------------------|----------------|
| Date of Rehire (<i>if applicable</i>) | New Name (<i>if applicable</i>) | | |
| Date (<i>mm/dd/yyyy</i>) | Last Name (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) (<i>mm/dd/yyyy</i>) |
|----------------|--------------------------|--|

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 (<i>mm/dd/yyyy</i>) |
|---|--|------------------------------------|

Additional Information (Initial and date each notation.)

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

| | | | |
|---|-----------------------------------|-------------------------|----------------|
| Date of Rehire (<i>if applicable</i>) | New Name (<i>if applicable</i>) | | |
| Date (<i>mm/dd/yyyy</i>) | Last Name (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) (<i>mm/dd/yyyy</i>) |
|----------------|--------------------------|--|

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 (<i>mm/dd/yyyy</i>) |
|---|--|------------------------------------|

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

Department of the Treasury
Internal Revenue Service

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025

Step 1:

Enter Personal Information

Physical Address Required (No P.O. Box)

| | | |
|---|-----------|---|
| (a) First name and middle initial | Last name | (b) Social security number |
| Address | | Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov . |
| City or town, state, and ZIP code | | |
| (c) <input type="checkbox"/> Single or Married filing separately | | |
| <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse | | |
| <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) | | |

TIP: Consider using the estimator at www.irs.gov/W4App 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.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App 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**

If applicable -->

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by \$2,000 \$ _____

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

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

3 \$

Required field even if "0".
↓

Step 4 (optional): Other Adjustments

Optional. Please refer to the instructions.

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income

4(a) \$

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here

4(b) \$

(c) **Extra withholding.** Enter any additional tax you want withheld each pay period

4(c) \$

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

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

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

Date

Employers Only

Employer's name and address

First date of employment

Employer 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.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

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

When to use the estimator. Consider using the estimator at www.irs.gov/W4App 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 to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

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

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 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.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

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



- 1 Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$30,000 if you're married filing jointly or a qualifying surviving spouse; \$22,500 if you're head of household; \$15,000 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$0 | \$700 | \$850 | \$910 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 |
| \$10,000 - 19,999 | 0 | 700 | 1,700 | 1,910 | 2,110 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 3,220 |
| \$20,000 - 29,999 | 700 | 1,700 | 2,760 | 3,110 | 3,310 | 3,420 | 3,420 | 3,420 | 3,420 | 3,420 | 4,420 | 5,420 |
| \$30,000 - 39,999 | 850 | 1,910 | 3,110 | 3,460 | 3,660 | 3,770 | 3,770 | 3,770 | 3,770 | 4,770 | 5,770 | 6,770 |
| \$40,000 - 49,999 | 910 | 2,110 | 3,310 | 3,660 | 3,860 | 3,970 | 3,970 | 3,970 | 4,970 | 5,970 | 6,970 | 7,970 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 4,080 | 4,080 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 4,080 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 | 10,080 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 | 10,080 | 11,080 |
| \$80,000 - 99,999 | 1,020 | 2,220 | 3,420 | 4,620 | 5,820 | 6,930 | 7,930 | 8,930 | 9,930 | 10,930 | 11,930 | 12,930 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 6,270 | 7,620 | 8,820 | 9,930 | 10,930 | 11,930 | 12,930 | 14,010 | 15,210 | 16,410 |
| \$150,000 - 239,999 | 1,870 | 4,240 | 6,640 | 8,190 | 9,590 | 10,890 | 12,090 | 13,290 | 14,490 | 15,690 | 16,890 | 18,090 |
| \$240,000 - 259,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$260,000 - 279,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$280,000 - 299,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$300,000 - 319,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,170 | 19,170 |
| \$320,000 - 364,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,470 | 14,470 | 16,470 | 18,470 | 20,470 | 22,470 |
| \$365,000 - 524,999 | 2,790 | 6,290 | 9,790 | 12,440 | 14,940 | 17,350 | 19,650 | 21,950 | 24,250 | 26,550 | 28,850 | 31,150 |
| \$525,000 and over | 3,140 | 6,840 | 10,540 | 13,390 | 16,090 | 18,700 | 21,200 | 23,700 | 26,200 | 28,700 | 31,200 | 33,700 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$200 | \$850 | \$1,020 | \$1,020 | \$1,020 | \$1,370 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,040 |
| \$10,000 - 19,999 | 850 | 1,700 | 1,870 | 1,870 | 2,220 | 3,220 | 3,720 | 3,720 | 3,720 | 3,720 | 3,890 | 4,090 |
| \$20,000 - 29,999 | 1,020 | 1,870 | 2,040 | 2,390 | 3,390 | 4,390 | 4,890 | 4,890 | 4,890 | 5,060 | 5,260 | 5,460 |
| \$30,000 - 39,999 | 1,020 | 1,870 | 2,390 | 3,390 | 4,390 | 5,390 | 5,890 | 5,890 | 6,060 | 6,260 | 6,460 | 6,660 |
| \$40,000 - 59,999 | 1,220 | 3,070 | 4,240 | 5,240 | 6,240 | 7,240 | 7,880 | 8,080 | 8,280 | 8,480 | 8,680 | 8,880 |
| \$60,000 - 79,999 | 1,870 | 3,720 | 4,890 | 5,890 | 7,030 | 8,230 | 8,930 | 9,130 | 9,330 | 9,530 | 9,730 | 9,930 |
| \$80,000 - 99,999 | 1,870 | 3,720 | 5,030 | 6,230 | 7,430 | 8,630 | 9,330 | 9,530 | 9,730 | 9,930 | 10,130 | 10,580 |
| \$100,000 - 124,999 | 2,040 | 4,090 | 5,460 | 6,660 | 7,860 | 9,060 | 9,760 | 9,960 | 10,160 | 10,950 | 11,950 | 12,950 |
| \$125,000 - 149,999 | 2,040 | 4,090 | 5,460 | 6,660 | 7,860 | 9,060 | 9,950 | 10,950 | 11,950 | 12,950 | 13,950 | 14,950 |
| \$150,000 - 174,999 | 2,040 | 4,090 | 5,460 | 6,660 | 8,450 | 10,450 | 11,950 | 12,950 | 13,950 | 15,080 | 16,380 | 17,680 |
| \$175,000 - 199,999 | 2,040 | 4,290 | 6,450 | 8,450 | 10,450 | 12,450 | 13,950 | 15,230 | 16,530 | 17,830 | 19,130 | 20,430 |
| \$200,000 - 249,999 | 2,720 | 5,570 | 7,900 | 10,200 | 12,500 | 14,800 | 16,600 | 17,900 | 19,200 | 20,500 | 21,800 | 23,100 |
| \$250,000 - 399,999 | 2,970 | 6,120 | 8,590 | 10,890 | 13,190 | 15,490 | 17,290 | 18,590 | 19,890 | 21,190 | 22,490 | 23,790 |
| \$400,000 - 449,999 | 2,970 | 6,120 | 8,590 | 10,890 | 13,190 | 15,490 | 17,290 | 18,590 | 19,890 | 21,190 | 22,490 | 23,790 |
| \$450,000 and over | 3,140 | 6,490 | 9,160 | 11,660 | 14,160 | 16,660 | 18,660 | 20,160 | 21,660 | 23,160 | 24,660 | 26,160 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$450 | \$850 | \$1,000 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,870 | \$1,870 | \$1,870 | \$1,890 |
| \$10,000 - 19,999 | 450 | 1,450 | 2,000 | 2,200 | 2,220 | 2,220 | 2,220 | 3,180 | 4,070 | 4,070 | 4,090 | 4,290 |
| \$20,000 - 29,999 | 850 | 2,000 | 2,600 | 2,800 | 2,820 | 2,820 | 3,780 | 4,780 | 5,670 | 5,690 | 5,890 | 6,090 |
| \$30,000 - 39,999 | 1,000 | 2,200 | 2,800 | 3,000 | 3,020 | 3,980 | 4,980 | 5,980 | 6,890 | 7,090 | 7,290 | 7,490 |
| \$40,000 - 59,999 | 1,020 | 2,220 | 2,820 | 3,830 | 4,850 | 5,850 | 6,850 | 8,050 | 9,130 | 9,330 | 9,530 | 9,730 |
| \$60,000 - 79,999 | 1,020 | 3,030 | 4,630 | 5,830 | 6,850 | 8,050 | 9,250 | 10,450 | 11,530 | 11,730 | 11,930 | 12,130 |
| \$80,000 - 99,999 | 1,870 | 4,070 | 5,670 | 7,060 | 8,280 | 9,480 | 10,680 | 11,880 | 12,970 | 13,170 | 13,370 | 13,570 |
| \$100,000 - 124,999 | 1,950 | 4,350 | 6,150 | 7,550 | 8,770 | 9,970 | 11,170 | 12,370 | 13,450 | 13,650 | 14,650 | 15,650 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 6,240 | 7,640 | 8,860 | 10,060 | 11,260 | 12,860 | 14,740 | 15,740 | 16,740 | 17,740 |
| \$150,000 - 174,999 | 2,040 | 4,440 | 6,240 | 7,640 | 8,860 | 10,860 | 12,860 | 14,860 | 16,740 | 17,740 | 18,940 | 20,240 |
| \$175,000 - 199,999 | 2,040 | 4,440 | 6,640 | 8,840 | 10,860 | 12,860 | 14,860 | 16,910 | 19,090 | 20,390 | 21,690 | 22,990 |
| \$200,000 - 249,999 | 2,720 | 5,920 | 8,520 | 10,960 | 13,280 | 15,580 | 17,880 | 20,180 | 22,360 | 23,660 | 24,960 | 26,260 |
| \$250,000 - 449,999 | 2,970 | 6,470 | 9,370 | 11,870 | 14,190 | 16,490 | 18,790 | 21,090 | 23,280 | 24,580 | 25,880 | 27,180 |
| \$450,000 and over | 3,140 | 6,840 | 9,940 | 12,640 | 15,160 | 17,660 | 20,160 | 22,660 | 25,050 | 26,550 | 28,050 | 29,550 |

EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

MARITAL STATUS—If you are legally separated from your spouse under a decree of divorce or separate maintenance, check the Single box.

If you file as **head of household** on your tax return, you are treated as Single for withholding tax purposes. However, an additional withholding allowance may be claimed for this filing status.

NUMBER OF WITHHOLDING ALLOWANCES—Do not claim more than the correct number of withholding allowances. However, if by claiming the correct number of withholding allowances you still expect to owe more income tax for the year than will be withheld, you may increase the amount withheld either by claiming fewer withholding allowances or by entering into an agreement with your employer to withhold an additional dollar amount.

Note: *Hawaii law does NOT allow "exempt" status for withholding purposes.*

NONWAGE INCOME—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-200V or you may find that you owe additional tax at the end of the year.

TWO-EARNER/TWO JOBS—If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

FILING THE CERTIFICATE—You must file this form with your employer or your employer must withhold tax from your wages as if you were single and claimed no withholding allowances.

FILING A NEW CERTIFICATE—You SHOULD file a new certificate if you get married or are entitled to claim more withholding allowances. You MUST file a new certificate within 10 days if ANY of the following occurs:

- (a) If you are divorced or legally separated.
- (b) If your spouse, for whom you have been claiming a withholding

allowance, commences claiming his or her own withholding allowance on a separate certificate.

- (c) If a dependent for whom you claimed a withholding allowance no longer qualifies as a dependent.

You MUST file a new certificate on or before December 1 in case of the death of your spouse or the death of a dependent, unless such event occurs in December.

WITHHOLDING ALLOWANCE FOR AGE—You may claim an additional withholding allowance for age if you are at least 65 years old and no one can claim you as a dependent. If you are married and filing a joint return, you may also claim an additional withholding allowance if your spouse is at least 65 years old, no one else can claim your spouse as a dependent, and your spouse is not already claiming such withholding allowance for himself/herself on a Form HW-4.

HEAD OF HOUSEHOLD—Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your qualifying child or any other person who is your dependent.

PENALTIES—Penalties are imposed for willfully supplying false or fraudulent information or for willfully failing to supply information.

CERTIFIED DISABLED PERSON—See the section, "What Is Not Subject to Withholding" in *Booklet A, Employer's Tax Guide*.

NONRESIDENT MILITARY SPOUSE—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009 if certain conditions are met. See Tax Information Release No. 2010-01 and Tax Announcement No. 2019-01 for further details.

FOR FURTHER INFORMATION—Contact your employer or the Department of Taxation at 808-587-4242 (toll-free at 1-800-222-3229).

----- Cut here and give the certificate to your employer. Keep the top portion and a copy of page 2 for your records. -----



EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4_I 2022A 01 VID01

Section A (to be completed by the employee)

| | |
|---|---|
| 1 Type or print your full name | 2 Your social security number |
| Home address (number and street or rural route) | 3 Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate <input type="checkbox"/> Certified Disabled Person (not subject to withholding) <input type="checkbox"/> Nonresident Military Spouse (not subject to withholding) |
| City or town, state, and Postal/ZIP code | |
| 4 Total number of allowances you are claiming (from line I of the worksheet on page 2). (Note: Hawaii law does NOT allow "EXEMPT" status for withholding purposes.) | 4 |
| 5 Additional amount, if any, you want deducted each pay period | 5 \$ |

I declare, under the penalties set forth in section 231-36, HRS, that I have correctly indicated my marital status and that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) _____, _____ (Signed) _____

Section B (to be completed by the employer)

| | |
|--------------------|--|
| 1 Employer's name | 2 Hawaii tax identification number WH - _____ - _____ - _____ |
| Employer's address | City or town, state, and Postal/ZIP code |

EMPLOYER: Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

HW-4 Worksheet to Figure Your Withholding Allowances

- A. Enter "1" for **yourself** if no one else can claim you as a dependent A. _____
- B. Enter "1" if: 1. You are single and have only one job **OR**
 2. You are married, have only one job, and your spouse does not work B. _____
- C. Enter "1" for your **spouse** if: 1. No one else can claim your spouse as a dependent **AND**
 2. Your spouse is not claiming a withholding allowance for himself / herself
 on a Form HW-4 C. _____
- D. You may be able to claim additional withholding allowances for **age**. See Instructions on page 1.
Enter "1" if you or your spouse qualifies. Enter "2" if both you and your spouse qualify..... D. _____
- E. Enter the number of **dependents** that you will claim on your tax return. (State qualifications
are the same as the federal)..... E. _____
- F. Enter "1" if you will file as **head of household** on your tax return. See Instructions on page 1 F. _____
- G. Enter "1" if you estimate that you will have at least \$250 of **total tax credits** G. _____
- H. If you plan to **itemize or claim adjustments to income**, complete the worksheet below and enter the number of
withholding allowances here from line 8 H. _____
- I. Total. Add lines A through H. Enter the total here and on line 4 of Form HW-4 on page 1. (**Note: This amount
may be different from the number of exemptions you claim on your return**) I. _____

Deductions and Adjustments Worksheet

NOTE: Use this worksheet only if you plan to itemize deductions or claim adjustments to income.

1. Enter an estimate of your current year's itemized deductions. These include: qualifying home mortgage interest,
charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your adjusted gross income
for taxable years beginning after December 31, 2018, and miscellaneous deductions. (You may have to reduce your
itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately)) 1 \$ _____
2. Enter $\left\{ \begin{array}{l} \$4,400^* \text{ if married filing jointly or surviving spouse} \\ \$3,212^* \text{ if head of household} \\ \$2,200^* \text{ if single} \\ \$2,200^* \text{ if married filing separately} \end{array} \right\}$ 2 \$ _____
3. Line 1 minus line 2. Enter the result, but not less than zero 3 \$ _____
4. Enter an estimate of your current year's adjustments to income..... 4 \$ _____
5. Add lines 3 and 4 and enter the total 5 \$ _____
6. Enter an estimate of your current year's nonwage income (such as dividends or interest income)..... 6 \$ _____
7. Line 5 minus line 6. Enter the result, but not less than zero 7 \$ _____
8. Divide the amount on line 7 by \$1,144**. (Use whole numbers only). Enter the result here and on the HW-4 worksheet,
line H above 8 _____

* Nonresidents and part-year residents: On line 2, enter the amount appropriate to your filing status multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.

** Nonresidents and part-year residents: Divide the amount on line 7 by \$1,144 multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.



Hawaii Consumer Directed Option (CDO) Employee Agreement

Participant Name: _____

Employer Name: _____

Employee Name: _____

Employee Physical Address: _____

City/State/Zip: _____ Employee Gender: _____
(Male/Female)

Employee Mailing Address (if different): _____

City/State/Zip: _____ Employee Phone Number: _____

Employee Email: _____

The below questions are asked to determine which tax laws and/or exemptions apply to the Employee wages.

Employee: Mark the option below that describes your relationship to the Employer listed above:

- You are the SPOUSE of the Employer,***
- You are a legal CHILD of the Employer AND under the age of 21,***
- You are the PARENT of the Employer *- if this option is marked, read below and check all that apply:**
 - You are employed by your son or daughter**
 - This Employer (your son/daughter) has a child or stepchild (including an adopted child) living in the home.**
 - This same 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.**
 - This Employer (your son/daughter) is a widow(er), divorced and not remarried, 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 in which the service is performed.**
- Other relation to the Employer: (describe) _____**
- NOT related to the Employer**

| |
|--|
| *Tax Exemption Notice |
| <ul style="list-style-type: none"> If Employee is the Employer's parent & selected all 4 parent conditions, the <u>Employee</u> is FUTA, SUTA Exempt If the Employee did NOT select all 4 parent conditions, the <u>Employee</u> is FICA, FUTA, SUTA Exempt If the Employee is the Employer's Spouse or Child, the <u>Employee</u> is FICA, FUTA, SUTA Exempt |

Explanation: Under IRS guidelines, Publication 15 (Circular E) Section 3, Employees are not subject to Social Security (SUTA), Medicare (FICA) 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 listed Employee agrees to accept payment for services provided for individuals served through Hawaii's Department of Developmental Disabilities (DDD), Consumer Direct Option (CDO). Fiscal management services are provided by Acumen Fiscal Agent, LLC, which is NOT a Hawaii government agency. Acceptance and endorsement of payment will signify that the Employee agrees to the following terms and conditions:

1. I understand and acknowledge that the Participant or the Participant's representative is my Employer. My Employer is NOT Acumen, the State of Hawaii, or the Department of Health, Developmental Disabilities Division (DDD) or any other entity involved with this consumer-directed program.
2. I accept payment as payment in full for the services provided. I cannot accept any additional compensation for the hours I have worked.
3. I will provide only the services that have been approved by my Employer and authorized in the Participant's Individualized Service Plan.
4. I understand I will be required to accurately complete time entries according to Electronic Visit Verification (EVV) requirements and submit my time as outlined in the Payment Schedule provided to me.
5. I understand that if I fail to submit my time appropriately prior to the deadline, it will result in the delay of compensation for the hours I have worked.
6. I will provide the DDD, or its designee, information regarding the service(s) provided for which payment was made, upon request.
7. I recognize that employment is dependent on the Participant and Employer's participation in the CDO.
8. I will immediately notify a person designated by the Employer of any Participant medical emergency, illness, or visit to a physician.
9. I will take part in any meetings if requested by and/or regarding the Participant.
10. Before starting employment in this program, I understand and agree to disclose to my Employer any prior child abuse or neglect conviction that may have occurred. I understand and agree to disclose any criminal conviction that may occur during the time of employment in this program.
11. I understand and consent to having a criminal background check, Child Abuse and Neglect (CAN), and Adult Protective Services (APS) background check completed on me before the start of my employment, at year one, and every two years thereafter.
12. I understand that my employment is contingent on the results of these background checks in accordance to all applicable laws, rules and policies, including the approval of my Employer. Furthermore, if criminal history or child abuse is confirmed, a waiver letter is to be submitted by your Employer to allow continued employment.
13. I understand and consent to having a background check completed on me through the Medicaid List of Excluded Individuals and Entities (LEIE) and Medicare Exclusion Database (MED), and/or MQD Provider List before the start of my employment and prior to payment of my services. I understand that my employment is contingent on the results of this check in accordance to all applicable laws, rules and policies.
14. I understand and authorize the DDD and Acumen to provide my Employer the results of all background checks completed on me for employment in this CDO program.
15. I agree to complete all required paperwork and be approved prior to providing any services under the CDO.
16. I understand that I may have access to confidential information about the Participant and that I am not to repeat this information to anyone other than the Participant or the Participant's designee.
17. I understand and acknowledge that any untruthful submission of services provided in an attempt to obtain improper payment is subject to investigation as fraud.
18. I understand that I am required to report the abuse or neglect of any individual participating in Hawaii's CDO to the Participant's DDD case manager.
19. I understand and will follow the below grievance procedure for disputes between myself and the Participant or their Employer:
 - a I will first try to resolve the dispute with the Participant or their Employer.

- b If the grievance is not resolved, I will contact the following:
 - i. Acumen for any payroll related matter or fraudulent documentation.
 - ii. Participant's DDD case manager for any issue related to the Participant's health and safety including abuse and neglect.
 - iii. DDD CD Specialist for CDO rules.
- c If the grievance is still not resolved, I may contact the DDD Consumer Complaints Resolution Unit at (808) 453-6669 to explain and request assistance to resolve the issue.

20. I have received a copy of and understand the Hawaii CDO roles and responsibilities.

21. I acknowledge that I have the necessary skills, knowledge and experience; and have received sufficient training and orientation from my Employer to meet the support needs of the Participant. I will inform my Employer if I feel I need more orientation and/or training to meet the support needs of the Participant.

22. I understand that **Workers' Compensation, governed by Hawaii Revised Statutes Chapter 386** is NOT a requirement in the CDO for beneficiaries of Hawaii's 1915(c) Home and Community Based Services Medicaid Waiver program, and that my Employer is given the option to provide Workers' Compensation. My Employer has indicated below if Workers' Compensation will be provided.

Employer to complete the following options:

Employer, please check one answer below indicating your decision regarding Workers' Compensation for all of your Employees:

_____ I have chosen **to provide** Workers' Compensation for ALL of my Employees (*preferred*).

_____ I have chosen to **NOT** provide Workers' Compensation for any of my Employees.

Employer, you can request that we do not perform the initial CPS Child Abuse and Neglect (CAN) background check for this Employee. If you do not want this background check for this Employee you understand you will take full responsibility for this decision. Please check off one answer below:

_____ I **do** want the CPS CAN background check performed on this Employee.

_____ I **do not** want the CPS CAN background check performed on this Employee.

By signing below, I, the Employee, acknowledge that I have read this Employee Agreement in its entirety (3 pages). I understand that I must sign and return all pages as a condition of employment in this program and that the Employee cannot begin working with the Participant in CDO until this form is completed and returned to Acumen Fiscal Agent.

I further acknowledge by signing below, that I understand what is being required of me, and agree to abide by its terms and conditions. I further understand and agree that violation of any of these terms and/or conditions of this agreement may result in termination of this agreement and payment for employment to any recipient of this program. I acknowledge and understand this agreement, and accept the decision regarding the CPS CAN background check and Workers' Compensation.

Employee Signature

Date

Employer Signature

Date



Hawaii CDO Employee Rate Form

This is a request for Acumen to make the following rate change for the employee listed below. Please provide Acumen with the following information so the employee is paid the correct rate for the service(s) the employee is providing.

Rate changes will become effective at the beginning of a pay period (1st or 16th of the month). Therefore, completed rate forms must be received by Acumen at least two (2) weeks BEFORE the effective date. Retroactive rate increases are not allowed. Please refer to the "Show Me the Money" for rate information.

Employee's Name (please print): _____

Employee's Social Security Number (last 4 digits): _____

| Service Code | Description | Rate of Pay |
|---------------------|---------------------------------------|--------------------|
| PAB1 / PB1B | Personal Assistance/Habilitation 1:1 | \$ _____ |
| PAB2 / PB2B | Personal Assistance/Habilitation 1:2 | \$ _____ |
| CLS1 / CL1B | Community Learning Service Individual | \$ _____ |
| CLS2 / CL2B | Community Learning Service Group 2:1 | \$ _____ |
| CLS3 / CL3B | Community Learning Service Group 3:1 | \$ _____ |
| RSP1 / RS1B | Respite 1:1 | \$ _____ |
| RSP2 / RS2B | Respite 1:2 | \$ _____ |
| CHOR / CHRB | Chore | \$ _____ |

Effective Date: _____ (Wage increases are not retroactive)

Participant's Name (please print): _____

| | | |
|--------------------------------|-----------------------------|---------------|
| _____ Employer (Print Name) | _____ Employer Signature | _____ Date |
|--------------------------------|-----------------------------|---------------|

| | | |
|--------------------------------|-----------------------------|---------------|
| _____ Employee (Print Name) | _____ Employee Signature | _____ Date |
|--------------------------------|-----------------------------|---------------|

- Please complete this form for each new employee
- Please complete a new rate form when changing the wage rate for any employee
- A wage rate form is needed for the employee(s) when a new service code is added to the Participant's ISP

MAIL: Acumen Fiscal Agent – 1003 Bishop St., Suite 1100, Pauahi Tower, Honolulu HI 96813

FAX: (808) 427-8180 / Email: enrollment-hi@acumen2.net

HI CDO Rev 4-11-2022 tp

**Hawaii Consumer Directed Option (CDO)
Roles and Responsibilities**

There are 4 major players, each with distinct roles within a self-directed program. Knowing the differences between them can be hard. Please refer to the table below when trying to decide who does what.

| Case Manager/CD | Employer | Acumen Fiscal Agent | Employee |
|---|---|---|---|
| <p>Assess needs and identify participant preferences.</p> <p>Explain CD services available to the participant.</p> <p>Develop initial and annual Individualized Service Plans (ISP) with participant and Circle of Supports</p> <p>Refer CD participant to Acumen and provide the Authorization of units and budget approved for services to participant</p> <p>Follow up if services are not received or participant health and safety is at risk</p> <p>Conduct reassessments based on changes in condition</p> | <p>Meet with Case Manager to determine support needs</p> <p>Participate in initial and annual Individualized Service Plan (ISP) meetings with Case Manager and Circle of Supports</p> <p>Complete paperwork for CD services, respond to Acumen for enrollment, and accurately complete required paperwork for Acumen, as needed</p> <p>Recruit, hire and fire domestic employees Set wage for employees and keep important records on each employee confidential. Schedule, train and supervise employees to provide approved services Provide a safe work environment</p> <p>Ensure all work time is entered according to Electronic Visit Verification requirements</p> <p>Review all time entered by employees and then edit, approve, or reject as appropriate</p> <p>Assure that time to be paid is submitted to Acumen Fiscal Agent by designated dates and times</p> <p>Manage budget funds within the authorized ISP to make sure there are services to last the year</p> <p>Inform Acumen of any address, service, or employee changes</p> <p>Follow all relevant laws and rules on employment</p> | <p>Process all employer and employee paperwork</p> <p>Set up participant, employer and employee/s in the DCI system</p> <p>Conduct background checks</p> <p>Process time submitted and provide payment to employee</p> <p>Provide reports and notices to the employer</p> <p>Provide reports to the State DOH/DDD</p> <p>Answer questions about enrollment, payroll, and taxes</p> <p>Provide training and on Electronic Visit Verification requirements and methods of time entry</p> <p>Provide time entered to Sandata for EVV requirements and monitoring</p> <p>Comply with other program and contact requirements</p> | <p>Accurately complete all employee enrollment paperwork and subsequent updates</p> <p>Arrive to work site on time and perform duties as assigned by employer</p> <p>Communicate to Acumen on any address change</p> <p>Abide by confidentiality policy</p> <p>Review and follow grievance procedure if/when disputes arise</p> <p>Submit truthful and accurate time worked via an appropriate EVV method by the deadline</p> <p>Report abuse to the proper authority</p> |

CHANGE INFORMATION FORM: EMPLOYEE



Employee (the person providing care services) to complete this form when there is a change in the Employee's contact information.

FOR A CHANGE IN NAME: Please provide your registered & new names and complete & return this form along with a copy of your Social Security card showing your new name. Section 3 of your original I-9 form will also need to be completed by your Employer (this form can be provided to the Employee upon request).

FOR ALL OTHER CHANGES: provide your current name & any new contact information.

| | |
|--|------------------------|
| Change In (select all that apply): Name <input type="checkbox"/> Address <input type="checkbox"/> Phone Number <input type="checkbox"/> E-mail <input type="checkbox"/> | |
| Employee Name: | New Name (if changed): |
| Physical Address (if changed): | |
| Mailing Address (if changed): | |
| Phone Number (if changed): | |
| E-mail Address (if changed): | |
| Client Name and ID Number: | |
| Employee ID Number: | |
| Employee Signature: | |
| Date: | |

Please return this completed form & any additional forms to Acumen by one of the following methods:

Mail: 1003 Bishop Street, Ste. 1100, Pauahi Tower, Honolulu, HI 96813
Fax: (808) 427-8180
Email: enrollment-hi@acumen2.net



Employee/Employer Relationship Disclosure for Tax Exemptions

Based on Age, Student Status, and Family Relationship

Employee Name _____ Employee SSN _____

Employer Name _____

Participant Name _____

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

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

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

Employee Signature _____

Date _____

Employee/Employer Relationship Disclosure for Tax Exemptions

Employee Copy – Keep for your records

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

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

IMPORTANT:

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

Question #1: Tax Exemptions for Non-Resident Students

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

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

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

Question #3: Tax Exemptions for Spouses Employed Spouses

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

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

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

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

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

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

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

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

FOOTNOTES:

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



Re: Acumen Employee Registry

By completing this form you are indicating that you want to be registered for potential employment with any Acumen employer as a domestic household employee (direct service worker) and you understand the roles and responsibilities described below.

Please complete the following information to be added to our registry:

Your name (print): _____

Preferred Contact (phone and/or email): _____

Location you can work (island, town): _____

Form/s of transportation you use: _____

Experience/Languages/Certifications/Skills (be brief):

Acumen will only provide the information above to Acumen employers seeking employees in the location you indicated above. Acumen is not recommending the employer, and not recommending you as an employee. We are simply providing a way for you to connect with each other. It is the employer's responsibility to make contact with you, interview you, and decide if they want to hire you. It is your responsibility to accept or reject their offer. If the employer will be hiring you, they will contact us and Acumen will provide the usual contracted services for enrollment, background checks, and payroll. Please note that it is the employer's responsibility to train their employees before enrollment is completed.

At any time you wish to be removed from our list you may contact us at (808) 452-1320.

Please sign and return this letter to Acumen via any method below:

Email: Enrollment-hi@acumen2.net

FAX: (808) 427-8180

Mail: 1003 Bishop Street, Ste. 1100

Honolulu, HI 96813

Signature: _____

Date: _____



Acumen Fiscal Agent
Innovation • Opportunity • Freedom



LEARN, SHOP, CUSTOMIZE & ENROLL

with



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

Major Medical
Short-Term Medical
Dental
Vision
Critical Illness

Accident
Auto & Home
Life
Disability
Free Prescription Card

Customized Coverage from Carriers You Know

Allstate

vsp
vision care

Ameritas

OSCAR

Humana

United
Healthcare



Anthem
BlueCross BlueShield

BlueCross
BlueShield

OPEN ENROLLMENT HAS ENDED, BUT YOU STILL HAVE OPTIONS

Here's How We Can Help:

Special Enrollment Period

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

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

Short Term Medical Coverage

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

 Individual plans from \$60.60/mo*

 Family plans from \$123.02/mo*

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

WHO WE ARE

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

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



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

866.248.9991

acumen.augeobenefits.com

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



FAQS

Q Who is eligible?

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

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

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

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

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

Q What if I have pre-existing conditions?

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

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

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

WE'VE GOT YOU COVERED

866.248.9991

acumen.augeobenefits.com



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

CA license #: 0G38852



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) EMPLOYEE | | First Name (Given Name) JANE | | Middle Initial (if any) E | Other Last Names Used (if any) | |
| Address (Street Number and Name) 123 HAPPY VALLEY RD | | | Apt. Number (if any) | City or Town ANYTOWN | | State AZ |
| Date of Birth (mm/dd/yyyy) 01/01/1990 | | U.S. Social Security Number 5 5 5 5 5 5 5 5 | | Employee's Email Address EMAIL@EXAMPLE.COM | | Employee's Telephone Number (555) 555-5555 |
| <p>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.</p> | | 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 until (exp. date, if any) | | | | | | |
| If you check Item Number 4. , enter one of these: | | | | | | |
| USCIS A-Number | | OR | Form I-94 Admission Number | | OR | Foreign Passport Number and Country of Issuance |

| | |
|--|--|
| Signature of Employee EMPLOYEE SIGNATURE | Today's Date (mm/dd/yyyy) 08/03/2023 |
|--|--|

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

Section 2. Employer Review and Verification: Employers or the 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 | | | DRIVER'S LICENSE | | SOCIAL SECURITY CARD |
| Issuing Authority | | | ARIZONA DMV | | SSA |
| Document Number (if any) | | | 5555555A | | 555-55-5555 |
| Expiration Date (if any) | | | 05/05/2025 | | N/A |
| 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 EMPLOYER, ELAINE - HOUSEHOLD EMPLOYER | Signature of Employer or Authorized Representative EMPLOYER SIGNATURE | Today's Date (mm/dd/yyyy) 08/03/2023 |
|--|---|--|

| | |
|--|--|
| Employer's Business or Organization Name ELAINE EMPLOYER | Employer's Business or Organization Address, City or Town, State, ZIP Code 123 MAIN ST, ANYTOWN, AZ, 55555 |
|--|--|

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

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
 Your withholding is subject to review by the IRS.

2025

| | | | |
|--|--|------------------------------|---|
| Step 1: Enter Personal Information Physical Address Required (No P.O. Box) | (a) First name and middle initial Jane E. | Last name Employee | (b) Social security number 123-45-6789 |
| | Address 111 Maine St Apt 2 | | Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov . |
| | City or town, state, and ZIP code 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.) | | | |

TIP: Consider using the estimator at 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.

Step 2: 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.

Multiple Jobs or Spouse Works
 Do **only one** of the following.

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

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if the lowest paying job is more than half of the pay at the higher paying job. Otherwise, (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: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

| | | | |
|--|---|----------------------|----------------------------------|
| Claim Dependent and Other Credits | Multiply the number of qualifying children under age 17 by \$2,000 | \$ <u>0</u> | Required field even if "0". ↓ |
| | Multiply the number of other dependents by \$500 | \$ <u>0</u> | |
| | Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here | 3 \$ <u>0</u> | |

Step 4 (optional): 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 **4(a)** \$

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here **4(b)** \$

(c) **Extra withholding.** Enter any additional tax you want withheld each pay period **4(c)** \$

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

Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Sign Here
Jane E. Employee **01/03/2025**
 Employee's signature (This form is not valid unless you sign it.) **Date**

| | | | |
|---|---|--------------------------|--------------------------------------|
| Employers Only Employer Name Here → | Employer's name and address Employer Name 222 Maine St Anytown, State 12345 | First date of employment | Employer identification number (EIN) |
| | | | |

EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

MARITAL STATUS—If you are legally separated from your spouse under a decree of divorce or separate maintenance, check the Single box.

If you file as **head of household** on your tax return, you are treated as Single for withholding tax purposes. However, an additional withholding allowance may be claimed for this filing status.

NUMBER OF WITHHOLDING ALLOWANCES—Do not claim more than the correct number of withholding allowances. However, if by claiming the correct number of withholding allowances you still expect to owe more income tax for the year than will be withheld, you may increase the amount withheld either by claiming fewer withholding allowances or by entering into an agreement with your employer to withhold an additional dollar amount.

Note: *Hawaii law does NOT allow "exempt" status for withholding purposes.*

NONWAGE INCOME—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-200V or you may find that you owe additional tax at the end of the year.

TWO-EARNER/TWO JOBS—If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

FILING THE CERTIFICATE—You must file this form with your employer or your employer must withhold tax from your wages as if you were single and claimed no withholding allowances.

FILING A NEW CERTIFICATE—You SHOULD file a new certificate if you get married or are entitled to claim more withholding allowances. You MUST file a new certificate within 10 days if ANY of the following occur:

- (a) If you are divorced or legally separated.
- (b) If your spouse, for whom you have been claiming a withholding

allowance, commences claiming his or her own withholding allowance on a separate certificate.

- (c) If a dependent for whom you claimed a withholding allowance no longer qualifies as a dependent.

You MUST file a new certificate on or before December 1 in case of the death of your spouse or the death of a dependent, unless such event occurs in December.

WITHHOLDING ALLOWANCE FOR AGE—You may claim an additional withholding allowance for age if you are at least 65 years old and no one can claim you as a dependent. If you are married and filing a joint return, you may also claim an additional withholding allowance if your spouse is at least 65 years old, no one else can claim your spouse as a dependent, and your spouse is not already claiming such withholding allowance for himself/herself on a Form HW-4.

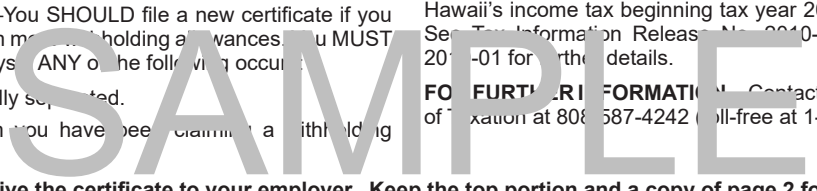
HEAD OF HOUSEHOLD—Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your qualifying child or any other person who is your dependent.

PENALTIES—Penalties are imposed for willfully supplying false or fraudulent information or for willfully failing to supply information.

CERTIFIED DISABLED PERSON—See the section, "What Is Not Subject to Withholding" in *Booklet A, Employer's Tax Guide*.

NONRESIDENT MILITARY SPOUSE—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009 if certain conditions are met. See Tax Information Release No. 2010-01 and Tax Announcement No. 2010-01 for the details.

FOR FURTHER INFORMATION—Contact your employer or the Department of Taxation at 808-587-4242 (toll-free at 1-800-222-3229).



----- Cut here and give the certificate to your employer. Keep the top portion and a copy of page 2 for your records. -----



EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4_I 2022A 01 VID01

Section A (to be completed by the employee)

| | |
|---|---|
| 1 Type or print your full name EMPLOYEE'S FIRST AND LAST NAME Home address (number and street or rural route) EMPLOYEE'S STREET ADDRESS City or town, state, and Postal/ZIP code EMPLOYEE'S CITY, STATE AND ZIP CODE | 2 Your social security number EMPLOYEE'S SOCIAL SECURITY NUMBER 3 Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married SELECT ONE <input type="checkbox"/> Married, but withheld at higher Single rate OF THESE <input type="checkbox"/> Certified Disabled Person (not subject to withholding) BOXES <input type="checkbox"/> Nonresident Military Spouse (not subject to withholding) |
| 4 Total number of allowances you are claiming (from line 1 of the worksheet on page 2). (Note: <i>Hawaii law does NOT allow "EXEMPT" status for withholding purposes.</i>) | 4 REFER TO PAGE #2 |
| 5 Additional amount, if any, you want deducted each pay period | 5 \$ OPTIONAL |

I declare, under the penalties set forth in section 231-36, HRS, that I have correctly indicated my marital status and that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) **EMPLOYEE SIGNATURE** _____, _____ (Signed) **CURRENT DATE** _____

Section B (to be completed by the employer)

| | |
|--|---|
| 1 Employer's name Employer's address | 2 Hawaii tax identification number WH - _____ - _____ - _____ |
| City or town, state, and Postal/ZIP code | City or town, state, and Postal/ZIP code |

EMPLOYER: Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425



Hawaii CDO Employee Rate Form

In efforts to ensure proper payment, please provide Acumen with the following information so the employee is paid the correct rate for the service(s) provided. This is a request for Acumen to make the following rate change for the below employee.

Rate change forms must be received by Acumen at least two (2) weeks prior to the pay period start date for which they are to take effect. If a two (2) week notice is not provided, the form will not be processed. Retroactive rate changes are not allowed. Please refer to the "Show Me the Money" for rate information.

Employee's Name (please print): Jane A. Employee

Employee's Social Security Number (last 4 digits): 3333

| Service Code | Description | Rate of Pay |
|--------------|---------------------------------------|-----------------|
| PAB1 | Personal Assistance/Habilitation 1:1 | \$ <u>10.00</u> |
| PAB2 | Personal Assistance/Habilitation 1:2 | \$ _____ |
| CLS1 | Community Learning Service Individual | \$ _____ |
| CLS2 | Community Learning Service Group | \$ _____ |
| RSP1 | Respite 1:1 | \$ _____ |
| RSP2 | Respite 1:2 | \$ _____ |
| CHOR | Chore | \$ _____ |

SAMPLE

*The Show Me the Money handout gives you the range of pay for each CD service. The benefits built into the hourly pay for most services are paid time-off, record keeping and an allowance for purchase of health insurance. The range of pay helps you balance benefits to your employees against getting more hours of service within your budget. Selection of minimum wage does not provide benefits.

Effective Date: 07/01/2018 (Rate changes **cannot** be retroactive)

Participant's Name (please print): Patty Participant

Patty Participant
Participant/Employer Signature

06/15/2018
Date

- Please complete this form for each new employee
- You must complete a new form for any employee that needs a rate of pay changed
- **Form must be received by Acumen at least two (2) weeks prior to the pay period start date for which the rate is to take effect**
- Refer to the "Payment Schedule" for pay period dates; this form can be found at acumenfiscalagent.com

FAX: (866) 240-2386
Email: Enrollment@acumen2.net
MAIL: 4542 Inverness Ave., Suite 210
Mesa, Arizona 85206