



MT SDEO EMPLOYEE PACKET FILLABLE

Instructions for completing this packet

1. Start with the First Two Pages

- Fill out all required fields on the first two pages completely.
- The information from these pages will automatically populate other sections of the packet.

2. Review ALL Documents

- Some pages will still require additional information even after the first two pages are completed.
- Carefully check each section to ensure all necessary information is provided.
- Sample forms have been included in this packet for your reference. Please review these forms to ensure all information is completed and correct.

3. Sign and Date Where Required

- Be sure to sign and date all applicable sections before submitting

4. Final Review

- Double-check for missing or incorrect information.
- Ensure all required fields are completed.

Please note: Incomplete or incorrect packets may cause delays in the onboarding process. If you are unsure about any section, please contact your MT Agent, Ericka Cota at 480-865-2826 for clarification before submitting.

Today's Date:

Participant Information

Participant Name:

Participant Medicaid ID:

Employer Information

Employer Full Name:

Employer Last Name, First Name:

Employer Full Physical Address:

Employer Mailing Address:

Employer City/State/Zip:

Employer City:

Employer State:

Employer Zip:

Employee Information

Employee Full Name:							
Employee First Name:							
Employee Middle Initial:							
Employee First Name and Middle Initial:							
Employee Last Name:							
Employee Other Names (Maiden, Etc.):							
Employee Date of Birth:							
Employee Social Security Number with Dashes:							
Employee Social Security Number (Enter one number per box):							
Employee Last four of SS#:							
Employee Complete Physical Address:							
Employee Street Number and Name:							
Employee Apartment Number (NA if none):							
Employee City/State/Zip:							
Employee City:							
Employee State:							
Employee Zip:							
Employee County:							
Employee Complete Mailing Address:							
Employee Email Address:							
Employee Phone Number:							
First Date of Employment (Can be today's date)							

Employee I-9 Documentation

Section 2- Employer Review and Verification (Please see list of acceptable documents)

List A

Document Title:
Issuing Authority:
Document Number (if any):
Expiration Date (if any):

List B

Document Title:
Issuing Authority:
Document Number (if any):
Expiration Date (if any):

List C

Document Title:
Issuing Authority:
Document Number (if any):
Expiration Date (if any):



MT-SDEO 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 according to your particular needs.
- Have each person that you decide to hire fill out and provide the following forms and information to Acumen.
- If you, the employer, are already working with Acumen and you have questions, please contact your Montana enrollment agent at enrollment-mt@acumen2.net.

Required Forms:

- ☐ Employment Application (optional)
- ☐ Employee Agreement or Support Broker Agreement
- ☐ I-9 Employment Eligibility Verification
 - Your employee fills out Section 1
 - As the Employer, you fill out Section 2. Employers must enter the date the employee began or will begin working on the I-9. If the date of hire (first date of providing services with 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 <https://acumenfiscalagent.com>
- ☐ Photocopy of IDs used on I-9. (example: Social Security card, Passport, etc.)
- ☐ W-4 Employee's Withholding Allowance Certificate
- ☐ MW-4 Montana Employee's Withholding and Exemption Certificate
- ☐ Employee Rate Information Form
- ☐ Payment Selection Option Form
- ☐ Documentation of Employee Services Provided (describes requirements for all services)
- ☐ Criminal Background Check Authorization Form (even if waiving)
- ☐ A copy of employee's First Aid and CPR Certification Card (If required)
- ☐ Mileage Reimbursement for Transportation Form
- ☐ College of Direct Supports (CDS) training for all employees providing personal supports services and all employment services
 - Training must be completed within the first 30 days of hire. Please contact the DDP Regional Administrative Assistant to enroll your employee in the required College of Direct Supports training modules:
 - Region 1 – (406) 228-8264
 - Region 2 – (406) 454-6085
 - Region 3 – (406) 259-8122
 - Region 4 – (406) 444-1714
 - Region 5 – (406) 329-5415

For this program, there are different training requirements. The Employee Documentation of Services lists employee requirements for each service. Support Broker certification must be provided at time of hire. For other training or certification requirements there is 30-day grace period from date of hire (First Aid/CPR/College of Direct Supports). First Aid and CPR certifications must be kept current. Acumen cannot pay an employee that does not have a current certification. The cost for this training is at the employer or employee's expense.

If you, the employer, are already working with Acumen or have been enrolled in the past, please call our Customer Service Team at (877) 824-9356 before you get started. You may also contact our Customer Service Team to be sure you have the most up to date forms or to request copies be sent to you.



Email, fax, or mail completed forms to Acumen. **Acumen will notify you when your employee can begin working. Do not allow any work to be performed prior to this notification.** Acumen cannot provide a “good to go” until all the correctly completed paperwork and authorization or budget has been received. Please plan ahead. Acumen will communicate with you by email if we have an email on file for the employer.

Employee State and Local Tax Withholding

Montana state and local income tax will be withheld from all employees' pay based on state and local income tax withholding guidelines. Employees who live in another state may be required to file and pay state withholding tax in Montana and the state in which they live. Individuals in this situation should consult a tax advisor with any concerns they may have about their state tax liability.

Employee Change/Termination

Complete the top section of the **Employee Change/Termination Form** if an employee changes name or address. Complete the Termination Notice section when an employee no longer works for you. This change should be reported to Acumen as soon as possible. Fax or mail this form to Acumen.

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.

Medicaid Fraud

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

Examples of Medicaid Fraud include:

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

As required by the State of Montana, suspected cases of fraud will be referred to the state for further investigation and possible prosecution.

To view Acumen's False Claims Policy – Fraud Protocol for the State of Montana, go to the Acumen website.

Extra Forms

In this packet there are forms for 1 employee. Although you may choose to photocopy the blank forms for future employees, Acumen recommends that you download the form from our website, www.acumenfiscalagent.com, to ensure that you have the most updated version. You may also contact your MT Enrollment agent at enrollment-mt@acumen2.net to be sure you have the most up-to-date forms or to request copies be sent to you.

Employee Files

Acumen recommends that you always make a copy of any forms you submit and to keep these copies in a safe place as they contain sensitive and personal information. We recommend that you maintain a current and accurate file on each employee hired. This file should contain all employee documentation, including but not limited to the following: W-4, I-9, provider agreement, copies of completed timesheets, background check information and reference checks. The following section can be used to help you with this.



Earned Income Credit

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

Acumen Fiscal Agent, LLC
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206
Phone: (877) 824-9356
MT Enrollment Agent: 480-865-2826
Fax: (866) 211-6370
Enrollment-mt@acumen2.net
www.acumenfiscalagent.com

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: _____



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 <div></div>		Employee's Email Address			Employee's Telephone Number
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<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)		Additional Information			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)		<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
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.					
Last Name, First Name and Title of Employer or Authorized Representative Domestic Employer			Signature of Employer or Authorized Representative		First Day of Employment (mm/dd/yyyy)
Employer's Business or Organization Name			Today's Date (mm/dd/yyyy)		
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 		<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 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 		<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>
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.				
<ul style="list-style-type: none"> • 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	Receipt for a replacement of a lost, stolen, or damaged List B document.		Receipt for a replacement of a lost, stolen, or damaged List C document.

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



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

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

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

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

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

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

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

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

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

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

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

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



Supplement B,
Reverification and Rehire (formerly Section 3)

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

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

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

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
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.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
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.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
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.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Employee's Withholding Certificate

OMB No. 1545-0074

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

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

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to 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**

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

If applicable -->

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

General Instructions

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

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

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 **1** \$ _____
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

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

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

{	<ul style="list-style-type: none"> • \$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 	}	2	\$ _____
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- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

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

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

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

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

Married Filing Jointly or Qualifying Surviving Spouse

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

Single or Married Filing Separately

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

Head of Household

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

Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working and checked the box on page 1, line 1b. This worksheet calculates the total extra withholding for all jobs. Complete this worksheet on the Form MW-4 for the highest paying job for the most accurate results. The amount on line 4 is the additional amount to withhold from your wages.

- 1 **Two jobs.** If you have two jobs or you are married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5 or 6. 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 here. 1 _____
- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
- 2a Find the amount from the appropriate table on page 5 or 6 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 here. 2a _____
- 2b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 or 6 and enter this amount on line 2b. 2b _____
- 2c Add lines 2a and 2b. 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. 3 _____
- 4 Divide the annual amount on line 1 or line 2c by the amount of pay periods on line 3. Enter this amount here and on Form MW-4, line 3 of the Form MW-4 for the highest paying job (along with any other additional amount you want withheld). 4 _____

Employee's Withholding and Exemption Certificate Instructions

Employee Instructions

What's New

Line 3 is now used only to designate additional amounts an employee would like withheld from their paycheck. Line 4 is used to designate a specific amount a taxpayer would like withheld from a payment or paycheck.

Purpose

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. You should complete the form when you:

- Start a new job.
- Claim to be exempt from Montana income tax withholding.

Consider completing a new Form MW-4 if your personal or financial situation changes. If you do not have enough income tax withheld from your wages, interest and/or penalties may be assessed when you file your individual income tax return.

You may also use the Form MW-4 to designate the amount you would like withheld from pension, annuity, and unemployment payments.

Line Instructions

Line 1 – Federal filing status. Select the federal filing status you will use when you file your income tax return. This will determine the standard deduction and tax rates used to compute your wage withholding. If you have multiple jobs, complete the Multiple Jobs Worksheet, and report the additional amount from line 4 of the worksheet on page 1, line 3.

Line 2 – Married Filing Jointly with Both Spouses Working. If you are married, both spouses work, and earn similar amounts, mark this box on this form and all Forms MW-4 for the other jobs. If this box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This is roughly accurate for jobs with similar pay; otherwise more tax than necessary will be withheld.

If you or your spouse have multiple jobs, or if one spouse earns significantly more than the other, do not mark this box. Instead, mark box 1b, and complete the Multiple Jobs Worksheet on the Form MW-4 of the highest paid job. Report the additional amount to withhold on line 3 on the Form MW-4 of the highest paid job.

Line 3 – Extra withholding. You may request to have an additional amount of taxes withheld from your paycheck on this line. If you want to receive a refund of withholding on your tax return, you may enter an additional amount on this line.

Line 4 – Specified withholding. Use this line to designate a specific amount you would like withheld from your paycheck or other payment. If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

You can also use this line to have Montana income tax withheld from your unemployment compensation if you choose. Report the amount you want the payer to withhold on this line.

If your income mainly consists of wages, and you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you may direct your employer to only withhold the amount you report on this line. Your employer will not use the standard calculations for withholding. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld rather than the standard calculation. Do not complete lines 1 or 2. If you do not complete this line, your withholding will be calculated based on the standard calculations for your filing status.

CAUTION. If you are using this line to specify an amount of wage withholding you would like your employer to withhold, completing this line may reduce the amount of tax withheld from your wages. This could result in a balance owing on your income tax return.

Line 5 – Exemptions. You must meet one of the following requirements to claim an exemption from Montana wage withholding:

- a. You are an enrolled member of an American Indian tribe living and working on the reservation of which you are an enrolled member. You must also complete line 1 or 2 because your exemption may not cover all the wages you earned in Montana.
- b. You are a member of the Montana National Guard and are receiving pay for active duty in the U.S. military under USC Title 10 orders. You must also complete line 1 or 2 because your exemption only applies to your pay derived from your USC Title 10 orders.
- c. Your wages are exempt from withholding because you are a resident of North Dakota. This exemption is available for residents of North Dakota because of the reciprocity agreement in place between North Dakota and Montana.
- d. You are the spouse of a military member assigned to duty in Montana, you and your spouse are domiciled in another state (the same state as one another) and you are present in Montana solely to be with your spouse.

To claim an exemption, give this form to your employer upon the start of your employment, or as soon as you qualify for an exemption. If it remains applicable, your exemption needs to be renewed before the beginning of the next year. Provide a new Form MW-4 to your employer each year or your employer will begin withholding. Do not forget to indicate the year.

Montana does not recognize the federal exempt status available on the federal Form W-4.

Therefore, exemption from withholding for federal purposes does not exempt you from Montana income tax withholding.

An exemption from withholding is available only if the entire statement you marked on line 5 is true. If your situation changes, and your exemption is no longer valid, you must provide a new Form MW-4 to your employer with line 1 or 2 completed.

If you claim one of the exemptions from withholding, your employer must file an electronic copy of this form with the Department of Revenue.

An exemption from withholding is not an automatic exemption from filing a Montana income tax return. See Montana Individual Income Tax Return (Form 2) instructions for more guidance.

Thirty-Day Nonresident Worker Filing Exclusion.

There is a filing exclusion for certain nonresident employees. Nonresidents who earned only wages for services performed in Montana for 30 days or less and worked in more than one state during the tax year do not have to file a tax return or pay tax to Montana on that income. The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

If a nonresident employee does not meet the conditions above, then all income earned while working in the state is taxable to Montana and the employee must follow the general filing requirement. Additionally, this exclusion does not apply to nonresident employees who have other Montana source income. For example, a nonresident employee worked in Montana for 15 days. The nonresident also has a rental property located in Montana. This nonresident's wages and rental income are taxable to Montana. Do not complete Form MW-4 if you meet the criteria for the filing exclusion.

Employer Instructions

Montana wage withholding is required when wages are earned in Montana. Employers are liable for Montana withholding taxes and are only relieved of that liability once they have withheld the correct amount of taxes from the employees' wages for a given pay period.

Newly hired employees must complete this form when they begin working for you. Employees claiming to be exempt from Montana wage withholding must complete this form when they begin working for you and every year thereafter. Employees may file a new Form MW-4 if their personal or financial situation changes.

Keep the copies of all Forms MW-4 you receive from your employees with your records.

Exemptions from Montana Withholding

You must file your employee's Form MW-4 with the department if the employee is claiming one of the withholding exemptions listed on line 5. The form is due to the department by the last day of the payroll period in which the form was received and annually thereafter by January 31.

File online using the department's TransAction Portal (TAP) at <https://tap.dor.mt.gov>. Simply click on "File Form MW-4." Do not mail the Form MW-4 to the department.

If an exemption is claimed on line 5a or 5b, you must withhold taxes on any wages paid that do not meet the requirements of these exemptions.

Example: If 5a is marked, the exemption does not apply to wages earned from an enrolled member of a tribe, residing on his or her reservation, when the work is performed outside the reservation. Withholding is required on the wages derived from work performed outside the reservation, based on the filing status on line 1 or 2. If line 1 or 2 is not completed, the withholding is calculated using the single filing status until a new Form MW-4 is provided for the calculation of the withholding.

Thirty-Day Nonresident Wage Withholding

Exclusion. Employers are not required to withhold on the wages of nonresident employees if the employee worked in Montana for less than 30 days and worked in more than one state. These employees do not need to complete a Form MW-4.

The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

Additionally, nonresident employees with other types of Montana source income do not qualify for this exemption.

If an employee does not meet the conditions above, the employee must complete a Form MW-4 and the employer must begin withholding when the employee starts working in the state.

Invalid Forms MW-4

A Form MW-4 is invalid if the form is incomplete or lacks the necessary signatures. If your employee's Form MW-4 is invalid or incomplete, withhold Montana tax as if the employee is single.

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

Multiple Jobs Wage Tables

Single or Married Filing Separately											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$235	\$470	\$517	\$590	\$590	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$470	\$752	\$872	\$945	\$945	\$945	\$945	\$945	\$945	\$945
\$20,000	\$29,999	\$517	\$872	\$992	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065
\$30,000	\$39,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$40,000	\$49,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$50,000	\$59,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$60,000	\$69,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$70,000	\$79,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$80,000	\$89,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$90,000	\$99,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$100,000	\$149,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$150,000	\$199,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$200,000	\$249,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$250,000	\$299,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$300,000	\$349,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$350,000	\$399,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$400,000	\$449,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$450,000	\$499,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138

Married Filing Jointly or Qualifying Surviving Spouse											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$0	\$0	\$470	\$470	\$470	\$470	\$564	\$590	\$590	\$590
\$10,000	\$19,999	\$0	\$470	\$940	\$940	\$940	\$1,034	\$1,154	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,410	\$1,410	\$1,504	\$1,624	\$1,744	\$1,770	\$1,770	\$1,770
\$30,000	\$39,999	\$470	\$940	\$1,410	\$1,504	\$1,624	\$1,744	\$1,864	\$1,890	\$1,890	\$1,890
\$40,000	\$49,999	\$470	\$940	\$1,504	\$1,624	\$1,744	\$1,864	\$1,984	\$2,010	\$2,010	\$2,010
\$50,000	\$59,999	\$470	\$1,034	\$1,624	\$1,744	\$1,864	\$1,984	\$2,104	\$2,130	\$2,130	\$2,130
\$60,000	\$69,999	\$564	\$1,154	\$1,744	\$1,864	\$1,984	\$2,104	\$2,224	\$2,250	\$2,250	\$2,250
\$70,000	\$79,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$80,000	\$89,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$90,000	\$99,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$100,000	\$149,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$150,000	\$199,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$200,000	\$249,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$250,000	\$299,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$300,000	\$349,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$350,000	\$399,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$400,000	\$449,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$450,000	\$499,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276

Head of Household											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$0	\$352	\$470	\$470	\$540	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$352	\$822	\$940	\$1,010	\$1,130	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,127	\$1,247	\$1,367	\$1,417	\$1,417	\$1,417	\$1,417	\$1,417
\$30,000	\$39,999	\$470	\$1,010	\$1,247	\$1,367	\$1,487	\$1,537	\$1,537	\$1,537	\$1,537	\$1,537
\$40,000	\$49,999	\$540	\$1,130	\$1,367	\$1,487	\$1,607	\$1,657	\$1,657	\$1,657	\$1,657	\$1,657
\$50,000	\$59,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$60,000	\$69,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$70,000	\$79,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$80,000	\$89,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$90,000	\$99,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$100,000	\$149,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$150,000	\$199,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$200,000	\$249,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$250,000	\$299,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$300,000	\$349,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$350,000	\$399,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$400,000	\$449,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$450,000	\$499,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708



MT- SDEO DOCUMENTATION OF EMPLOYEE SERVICES PROVIDED FORM

This form must be completed for each employee and submitted to Acumen. Acumen will notify you when your employee can begin working. Do not allow any work to be performed before receiving the Employee's "Good to Go" notification. Some requirements such as a background check, or a required certification may delay enrollment. Please plan ahead. If the services your employee is being hired to provide change in the future, you must submit a revised form with the new information to Acumen. There are specific training or certification requirements required to provide each service. Training information for College of Direct Supports is listed at the end of this form. It is the employer's responsibility to contact the regional office to set up the employee for the College of Direct Supports training and notify Acumen when the training has been completed.

Legally Responsible Individuals (LRI) are able to be paid caregivers. An LRI is defined by the state as a biological or adoptive parent of a recipient under 18, or a spouse of an adult recipient. Recipient's must meet the states definition of extraordinary care. Extraordinary care means care exceeding the range of activities that a legally responsible individual would ordinarily perform in the household on behalf of a person without a disability or chronic illness of the same age, and which are necessary to assure the health and welfare of the participant and avoid institutionalization. If you are unsure, please talk to your Case Manager.

Employee Name: _____

Participant Name: _____ Medicaid #: _____

Please initial the line next to the service(s) that this employee is being hired to provide:

_____ Supports Broker (SBS)

Employees must be at least 18 years of age, pass a Montana Criminal Background Check, and have a Supports Broker certificate.

Persons excluded from being paid as Support Brokers include parents, spouses, and legal guardians of the individual receiving services, persons who work for agencies providing other DDP funded services to the individual, and persons who function as the conservator, payee, or who have any other fiduciary responsibilities for this individual.

_____ Personal Supports (PLS)

Employees must be at least 17 years of age, pass a Montana Criminal Background Check, complete a First Aid course within 30 days of hire, and complete the following training in the College of Direct Supports (CDS) within 30 days of hire: Abuse Reporting, Incident Reporting, Client Confidentiality and Service Documentation Requirements.

Persons excluded from being paid as Personal Supports include persons who function as the conservator, payee, or who have any other fiduciary responsibilities for the individual receiving services.



_____Respite Services (RSP)

Employees must be at least 16 years of age and complete a First Aid and CPR course within 30 days of hire.

Persons excluded from providing Respite services for minor children include their parents, stepparents, and legal guardians. For individuals over 18 years old, persons excluded from providing services include their spouse and persons who function as the conservator, payee, or who have any other fiduciary responsibilities for the care of the individual.

Only employees 18 years of age and over are permitted to provide services that are medical in nature.

_____Transportation (TRM)

Employee must be at least 17 years of age, have a valid Driver's License, proof of liability insurance, and have a current Montana Motor Vehicle registration.

_____Supported Employment - Follow Along Support (FAS)

Employee must be at least 17 years of age, pass a Montana Criminal Background Check, complete a First Aid course within 30 days of hire. Complete the following training in the College of Direct Supports (CDS) within 30 days of hire: Abuse Reporting, Incident Reporting, Client Confidentiality and Service Documentation Requirements.

Persons excluded from being paid as Follow Along Support include persons who function as the conservator, payee, or who have any other fiduciary responsibilities for the individual receiving services.

_____Supported Employment - Individual Employment Support (IES)

Employee must be at least 17 years of age, pass a Montana Criminal Background Check, complete a First Aid course within 30 days of hire, complete the following trainings in the College of Direct Supports (CDS) within 30 days of hire: Abuse Reporting, Incident Reporting, Client Confidentiality, and Service Documentation Requirements.

Persons excluded from being paid as Supported Employment include persons who function as the conservator, payee, or who have any other fiduciary responsibilities for the individual receiving services.

(Please See Training Information on Next Page)



Training Information

College of Direct Support [Login \(elsevierperformancemanager.com\)](https://elsevierperformancemanager.com)

Before you can log in to the College of Direct Supports, you must contact the DDP Regional Administrative Assistant to enroll your employee in the required training modules. You can reach them at the following numbers:

Region 1- Glasgow/Miles City (406) 228-8264
Region 2- Great Falls (406) 454-6085
Region 3- Billings (406) 655-7603
Region 4- Helena/Bozeman/Butte (406) 444-1714
Region 5- Missoula/Kalispell (406) 329-5415

Please sign below to indicate that you have read and understand the requirements your employee must meet prior to starting work.

Employer Name (printed): _____

Employer Signature

Date



Employee/Employer Relationship Disclosure for Tax Exemptions

Based on Age, Student Status, and Family Relationship

Employee Name _____ Employee SSN _____

Employer Name _____

Participant Name _____

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

Relationship Questionnaire
<p>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?</p> <p><input type="checkbox"/> YES, that description fits my visa status. <input type="checkbox"/> NO, that description does not fit my visa status.</p>
<p>2. Are you the child of the employer (includes adopted children)?</p> <p><input type="checkbox"/> YES, my employer is my parent (mother or father). <input type="checkbox"/> NO, my employer is not my parent.</p>
<p>3. Are you the spouse of the employer?</p> <p><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.</p>
<p>4. Are you the parent of the employer (includes adopted children)?</p> <p><input type="checkbox"/> YES, my employer is my child (son or daughter). <input type="checkbox"/> NO, my employer is not my child.</p>
<p>5. If you answered, "<u>YES</u>," to Question 4, check any of the following that apply.</p> <p><input type="checkbox"/> YES, I also provide care for my grandchild or step-grandchild in my child's home.</p> <p><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.</p> <p><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.</p> <p><input type="checkbox"/> NO, none of the above apply.</p>
<p>6. Are you under the age of 18 or do you turn 18 before December 31?</p> <p><input type="checkbox"/> YES, I am under 18 or am turning 18 before December 31 <input type="checkbox"/> NO, I am over 18.</p> <p><i>If you answered, "<u>YES</u>," to Question 6, answer the following question. If you answered, "<u>NO</u>," skip the question below.</i></p> <p>Is this job of performing household services (respite) your principal occupation?</p> <p>NOTE: Do not answer, "YES," if you are a student.</p> <p><input type="checkbox"/> YES, this is my main job. <input type="checkbox"/> NO, this is not my main job.</p>

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

Employee Signature _____

Date _____

Employee/Employer Relationship Disclosure for Tax Exemptions

Employee Copy – Keep for your records

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

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

IMPORTANT:

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

Question #1: Tax Exemptions for Non-Resident Students

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

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

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

Question #3: Tax Exemptions for Spouses Employed Spouses

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

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

For a parent (**does not include step-parent,**) 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 step-parent.**) employed by his or her child and answering “Yes” to all of 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 principle 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 step-child) 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 step-parent) Employed by Child	FICA Exempt only if not also caring for dependent child (including step-child) 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”.



MT-SDEO PAY SELECTION OPTIONS

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

Direct Deposit

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

Pay Card

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

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

Email: Enrollment-mt@acumen2.net

Fax: (866) 211-6370

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

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

Complete each item and return either by fax to 866-211-6370, email to enrollment-mt@acumen2.net or mail to 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206.

MT SDEO JAN 2024



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

Check ☐ Direct Deposit ☐ Pay Card ☐

DIRECT DEPOSIT INFORMATION

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

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

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

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

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

Employee Signature

AUTHORIZATION FOR DIRECT DEPOSIT or PAY CARD or PAPER CHECK

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

Name: _____ Date of Birth: _____ Social Security Number: _____

Mailing Address: _____ Email: _____

Signature _____ Date: _____

Complete each item and return either by fax to 866-211-6370, email to enrollment-mt@acumen2.net or mail to 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206.

MT SDEO JAN 2024



MT-SDEO EMPLOYEE AGREEMENT FORM

Name of Participant: _____ Medicaid ID# _____

Name of Employee(Print): _____

Employee Address: _____

Employee Phone: _____ Employee Email: _____

The employee agrees to accept payment for services provided for individuals served through the Montana Developmental Disabilities Program. Fiscal management services are provided by Acumen Fiscal Agent, LLC, which is not a Montana government agency. Acceptance and endorsement of payment will signify that the employee agrees to the following terms and conditions.

Please initial by each number:

1. _____ I understand and acknowledge that the Participant or their representative is my employer. My employer is not Acumen, the Montana Developmental Disabilities Program or any other entity involved with this Self-Directed Employer Option.
2. _____ I accept payment from Acumen as payment in full for the services provided. I cannot accept any additional compensation for the hours I have worked.
3. _____ I acknowledge that I am at least 16 years of age if providing respite services or that I am at least 18 years of age if providing any other service.
4. _____ I will provide only the services that have been approved by my employer and authorized in the Participant's Plan of Care and Individual Cost Plan (ICP).
5. _____ I will provide the Department or its designee information regarding the service(s) provided for which payment was made, upon request.
6. _____ I recognize that employment is dependent on the Participant's participation in the Self-Directed Employer Option.
7. _____ I will immediately notify a person designated by the employer of any Participant medical emergency, illness, or visit to a physician.
8. _____ I will take part in any meetings if requested by and/or regarding the Participant.



9. _____ I will complete College of Direct Support, Basic First Aid and any other training required on the Developmental Disabilities Program Training Plan Checklist.
10. _____ I understand and consent to having the following criminal checks completed when required: Montana Department of Justice criminal background check, Medicaid List of Excluded Individuals and Entities (LEIE) and Medicare Exclusion Database (MED). I understand my employment is contingent upon receiving the result of these checks in accordance with all applicable laws, rules, and policies.
11. _____ I understand that the results of my background checks will be made available to my prospective employer and other program staff as necessary and/or required.
12. _____ I agree to complete all required paperwork and be approved prior to providing each service(s) requested under this self-directed program.
13. _____ I understand and acknowledge that any untruthful submission of services provided in an attempt to obtain improper payment is subject to investigation as Medicaid Fraud. Medicaid Fraud is a felony and can lead to substantial penalties and/or imprisonment.
14. _____ I have discussed with my employer if they are exempt in accordance with the Montana Code Annotated 39-3-406. Being exempt means my employer does not have to pay me minimum wage or overtime for respite services only.

By signing below, I acknowledge that I have read this employee agreement in its entirety (2 pages). I understand that I must sign and return both pages as a condition of employment in this program and that I cannot begin working in the Self-Directed Employer Option program 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 the terms and/or conditions of this agreement may result in termination of this agreement and payment for employment to any Medicaid Recipient of this program.

Employee Signature

Date

Employer Signature

Date



MT-SDEO EMPLOYEE RATE INFORMATION FORM

Employee Name:	Employee SS#: (last 4 digits)
Participant Name and Medicaid #:	Effective Date: (1 st day in pay period)

Please complete a new copy of this form for each new employee, and for any employee that you wish to have the payroll rate changed or who is providing a new service. Check the MT Show Me the Money to ensure you do not pay over the max wages allowed by the program. Employers have the option to pay an employee two different rates or wages for most services provided (Standard Rate and Other Rate). When entering time through our time entry system (DCI) the employee will have the option of choosing the rate which applies to the service provided. IF the employee is using a paper timesheet, the employer will have to request a timesheet that allows a choice of rates.

Rate changes will take effect on the 1st and 16th of each month for existing employees. Rate change forms must be received by Acumen two weeks prior to the pay period start date for which the rate is to take effect. If two-week notice is not provided, the form will not be processed. Retroactive rate changes are only allowed when mandated by the state funding source. For new employees, the rate takes effect on their first date of service.

Check the box next to the service the employee will be providing. Then enter the rate(s) the employee will be paid for providing that service. Remember to check the Show Me the Money to ensure you are paying within the allowable program rates.

Check Box	Service	Standard Rate		Other Rate	
<input type="checkbox"/>	RSP=Respite	\$	Per Hour	\$	Per Hour
<input type="checkbox"/>	PLS=Personal Supports	\$	Per Hour	\$	Per Hour
<input type="checkbox"/>	SBS=Support Broker Services	\$	Per Hour	\$	Per Hour
<input type="checkbox"/>	FAS=Follow Along Services	\$	Per Hour	\$	Per Hour
<input type="checkbox"/>	IES=Individual Employment Support	\$	Per Hour	\$	Per Hour
<input type="checkbox"/>	CWS=Co-Worker Support	\$	Per Hour	\$	Per Hour
<input type="checkbox"/>	TRM=Transportation Mileage	\$	Per Mile		

Employer Signature

Date



MT SDEO Payment Schedule Effective July 1, 2025

To ensure that your employees and/or service providers are always paid on time, please ensure your employee's time is entered and approved online by the due date, even if it falls on a weekend or holiday. These dates are strictly enforced. Any time that is approved after the due date or payment requests received after that date will be processed for the following payment period.

Electronic visit verification (E.V.V.) is mandatory for all Respite hours worked and all Respite service hours must be submitted using the DCI mobile app, clocking in and out at the beginning and end of each shift. If your employee(s) need help learning to use the DCI mobile app, please contact our friendly Customer Service Team at (877) 824-9356. Or you can watch training videos available within the DCI Help Center. Simply log into your DCI portal account using any web browser and click the "Help" button in the upper right corner of the screen to locate Montana-specific training information. The DCI portal can be accessed here: <https://acumen.dcisoftware.com/>

"MONTH" refers to the month that services were provided.	MONTH	Payment Period Start Date	Payment Period End Date	Submissions Due NO Later Than	Direct Deposit/Check Date	"Direct Deposit/Check Date" shows the date that payment will be issued. For those payees that have selected direct deposit or pay card, this is also the date that funds will be available in their accounts.
	JULY	7/1/25	07/15/25	Thu, 07/17/25	Fri, 07/25/25	
		7/16/25	07/31/25	Sat, 08/02/25	Fri, 08/08/25	
	AUGUST	8/1/25	08/15/25	Sun, 08/17/25	Mon, 08/25/25	
		8/16/25	08/31/25	Tue, 09/02/25	Wed, 09/10/25	
	SEPTEMBER	9/1/25	09/15/25	Wed, 09/17/25	Thu, 09/25/25	
		9/16/25	09/30/25	Thu, 10/02/25	Fri, 10/10/25	
	OCTOBER	10/1/25	10/15/25	Fri, 10/17/25	Fri, 10/24/25	
		10/16/25	10/31/25	Sun, 11/02/25	Mon, 11/10/25	
	NOVEMBER	11/1/25	11/15/25	Mon, 11/17/25	Tue, 11/25/25	
		11/16/25	11/30/25	Tue, 12/02/25	Wed, 12/10/25	
	DECEMBER	12/1/25	12/15/25	Wed, 12/17/25	Wed, 12/24/25	
		12/16/25	12/31/25	Fri, 01/02/26	Fri, 01/9/26	
	JANUARY	1/1/26	01/15/26	Sat, 01/17/26	Fri, 01/23/26	
		1/16/26	01/31/26	Mon, 02/02/26	Tue, 02/10/26	
	FEBRUARY	2/1/26	02/15/26	Tue, 02/17/26	Wed, 02/25/26	
		2/16/26	02/28/26	Mon, 03/02/26	Tue, 03/10/26	
	MARCH	3/1/26	03/15/26	Tue, 03/17/26	Wed, 03/25/26	
		3/16/26	03/31/26	Thu, 04/02/26	Fri, 04/10/26	
	APRIL	4/1/26	04/15/26	Fri, 04/17/26	Fri, 04/24/26	
		4/16/26	04/30/26	Sat, 05/02/26	Fri, 05/08/26	
	MAY	5/1/26	05/15/26	Sun, 05/17/26	Fri, 05/22/26	
		5/16/26	05/31/26	Tue, 06/02/26	Wed, 06/10/26	
	JUNE	6/1/26	06/15/26	Wed, 06/17/26	Thu, 06/25/26	
		6/16/26	06/30/26	Thu, 07/02/26	Fri, 07/10/26	

"Payment Period Start Date" is the first day of services in the pay period.

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

"Submissions Due NO Later Than" is the last date that your employee's time can be approved and your vendor payment requests can be submitted, for the pay period in order to be paid as scheduled.

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



MT-SDEO SUPPORTS BROKER AGREEMENT (Only use if you are going to have a Support Broker)

Name of Participant: (Please Print) _____

Medicaid ID# _____

Name of Support Broker: (Please Print) _____

Support Broker Address: _____

City/State/Zip: _____

Support Broker Phone: _____ Support Broker Email: _____

These questions are asked to determine which tax laws and/or exemptions apply to the employee wages. This relationship is referencing the employer and the employee not the participant and the employee.

Please mark Y or N on each question.

- | | | |
|---|---|--|
| Y | N | Are you the spouse of the employer? |
| Y | N | Are you the parent of the employer? |
| Y | N | Are you the child of the employer and under the age of 21? |

These questions are asked to verify that Medicaid funds can be used to pay the employee. The relationship is referencing the participant and the employee.

Please mark Y or N on each question.

- | | | |
|---|---|--|
| Y | N | Are you the spouse of the participant? |
| Y | N | Are you the parent of the participant? |
| Y | N | Are you the legal guardian of the participant? |

1. I understand and acknowledge that the participant or their representative is my employer. My employer is not Acumen, the Montana Developmental Disabilities Program or any other entity involved with this Self-Directed Employer Option.
2. I accept payment from Acumen as payment in full for the services provided. I cannot accept any additional compensation for the hours I have worked.
3. I acknowledge that I am not the participant's parent, spouse, or legal guardian, nor am I an employee of an agency providing other DDP funded services to the participant.
4. I acknowledge that I am not the participant's conservator or payee.
5. I acknowledge and understand that I must receive supports broker training and certification prior to providing paid supports broker services under this self-directed program.
6. I understand that my supports broker certification is valid for 2 years and that I must re- certify to continue to act in this paid capacity.
7. I acknowledge that I am at least 18 years of age.
8. I will provide only the services that have been approved by my employer and authorized in the participant's Plan of Care and Individual Cost Plan (ICP).



9. I will provide the Department or its designee information regarding the service(s) provided for which payment was made, upon request.
10. I recognize that employment is dependent on the participant's participation in the Self-Directed Employer Option.
11. I will take part in any meetings if requested by and/or regarding the participant.
12. I understand and consent to having the following criminal checks completed: Montana Department of Justice criminal background check, Medicaid List of Excluded Individuals and Entities (LEIE) and Medicare Exclusion Database (MED). I understand my employment is contingent upon receiving the result of these checks in accordance with all applicable laws, rules and policies.
13. I understand that the results of my background checks will be made available to my prospective employer and other program staff as necessary and/or required.
14. I agree to complete all required paperwork and be approved prior to providing any services under this self-directed program.
15. I understand and acknowledge that any untruthful submission of services provided in an attempt to obtain improper payment is subject to investigation as Medicaid Fraud. Medicaid Fraud is a felony and can lead to substantial penalties and/or imprisonment.

By signing below, I acknowledge that I have read this supports broker agreement in its entirety (2 pages). I understand that I must sign and return both pages as a condition of employment in this program and that I cannot begin working in the Self-Directed Employer Option program 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 the terms and/or conditions of this agreement may result in termination of this agreement and payment for employment to any Medicaid Recipient of this program.

Support Broker Signature

Date

Employer Signature

Date



MT-SDEO CRIMINAL BACKGROUND CHECK AUTHORIZATION/WAIVER FORM

Please fill out this form completely, even if you will be waiving the background check for this employee. This form must be filled out and returned to Acumen for each employee prior to them starting work.

Employee Name: _____

Other Name(s) Used (Maiden or previous married names): _____

Employee Date of Birth: _____ Employee Social Security Number: _____

Employers may choose to waive the Criminal Background Check for employees who will only be providing respite services. The Self-Directed Employer Option program requires all other workers to submit to a criminal background check completed by the Montana Department of Justice (MT DOJ). Even though it is not a requirement for employees only providing respite services, it is highly recommended that criminal background checks be run on all employees. The employer retains the right to request a criminal background check at no cost to the employer.

- ☐ I am requesting the Criminal Background Check be completed for this employee.
- ☐ I am waiving the Criminal Background Check requirement for this employee. (This option is only available if the employee will only be providing respite services. All other employees must have a criminal background check run.)

Participant Name _____ Medicaid ID _____

Employer Printed Name (if different from Participant) _____

Employer Signature _____ Date _____

If the employee has been convicted of any crime, and the employer wants to pursue hiring the individual, the employer will be required to sign a waiver stating that they have been informed of the results of the background check.

Persons convicted of criminal offenses should be carefully considered before being hired.



MT-SDEO EMPLOYEE TRANSPORTATION FORM

To receive self-directed transportation/mileage reimbursement through Acumen, transportation must be approved in the cost plan. It is the employer's responsibility to know and understand program rules regarding transportation reimbursement.

This form must be filled out and returned to Acumen for each employee **prior** to the start of work.

Employee Name: _____

Participant's Name: _____ Medicaid ID #: _____

Please check the correct statement(s):

- ☐ This employee will **NOT** be providing transportation and there will not be any mileage submitted for reimbursement. No further information is needed.
- ☐ This employee **WILL** be providing transportation and submitting mileage for reimbursement. If the above statement is true, please check the correct statement(s) below:
 - ☐ Transportation will take place in the **employee's** vehicle. Please send Acumen a copy of the employee's driver's license, proof of insurance and current registration for the employee's vehicle.
 - ☐ Transportation will take place in the **employer's/participant's/other** vehicle. Please send Acumen a copy of the employee's driver's license and proof of insurance and current registration for the vehicle that will be used. (Mileage reimbursement to the employer will also require a Form W-9 prior to any payment. This form will be sent to you by Acumen.)

Transportation reimbursement payments will not be made until all required forms have been received by Acumen.

Employer Signature

Date



MT-SDEO CHANGE EMPLOYEE INFORMATION FORM

Complete this section when there is a change in employee information. The employee is the person providing service.

For a name change - fax, email, or mail this form, a copy of the new Social Security card, and the employee's original I-9 form with Section 3 completed. Please provide the previous and new name.

All other changes - only the new information is required.

Change In (select all that apply): Name <input type="checkbox"/> Address <input type="checkbox"/> Phone Number <input type="checkbox"/> Email Address <input type="checkbox"/>	
Current/Previous Name:	Employee ID Number:
New Name (If changed):	
Street Address (if changed):	
City/State/Zip (if changed):	
Phone Number (if changed):	
E-Mail Address:	
Participant Name and ID Number:	
Employee ID Number:	
Employer/Authorized Rep Name:	

Employer/Authorized Rep 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	ZIP Code 55555
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	
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):					
		<input checked="" type="checkbox"/> 1. A citizen of the United States					
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)					
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)					
		<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work in the U.S. (exp. date, if any)					
		If you check Item Number 4. , enter one of these:					
		USCIS A-Number		OR	Form I-94 Admission Number	Foreign Passport Number and Country of Issuance	
Signature of Employee EMPLOYEE SIGNATURE				Today's Date (mm/dd/yyyy) 08/03/2023			

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

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

	List A	List B	AND	List C
Document Title 1		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)				
<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.				

Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.		First Day of Employment (mm/dd/yyyy): 08/05/2023
Last Name, First Name and Title of Employer or Authorized Representative EMPLOYER, ELAINE - HOUSEHOLD EMPLOYER		Signature of Employer or Authorized Representative EMPLOYER SIGNATURE
		Today's Date (mm/dd/yyyy) 08/03/2023
Employer's Business or Organization Name ELAINE EMPLOYER	Employer's Business or Organization Address, City or Town, State, ZIP Code 123 MAIN ST, ANYTOWN, AZ, 55555	

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

Employee's Withholding Certificate

OMB No. 1545-0074

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

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

(a) First name and middle initial

Jane E.

Last name

Employee

(b) Social security number

123-45-6789

Address

111 Maine St Apt 2

City or town, state, and ZIP code

Anytown, State 12345

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.(c) ☒ Single or Married filing separately☐ Married filing jointly or Qualifying surviving spouse☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

TIP: Consider using the estimator at www.irs.gov/W4App 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**(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if the pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. ☐

If applicable -->

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

Step 3:**Claim
Dependent
and Other
Credits**

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

Multiply the number of qualifying children under age 17 by \$2,000 \$ 0Multiply the number of other dependents by \$500 \$ 0

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

3**Required field
even if "0".**

\$

0**Step 4****(optional):****Other
Adjustments****Optional.
Please refer
to the
instructions.**(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income**4(a)** \$(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here**4(b)** \$(c) **Extra withholding.** Enter any additional tax you want withheld each pay period**4(c)** \$

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

Step 5:**Sign
Here**

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

Jane E. Employee

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

01/03/2025

Date

**Employers
Only**

Employer's name and address

Employer Name

222 Maine St Anytown, State 12345

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



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

Check ☐

Direct Deposit ☐

Pay Card ☐

DIRECT DEPOSIT INFORMATION

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

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

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

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

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

Employee Signature

AUTHORIZATION FOR DIRECT DEPOSIT or PAY CARD or PAPER CHECK

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

Name: JANE E. EMPLOYEE Social Security Number: 123-45-6789

Date of Birth: 04/04/1950 Email Address: EMAIL@EXAMPLE.COM

EMPLOYEE SIGNATURE

01/01/2024

Signature

Date

Complete each item and return either by fax to 866-211-6370, email to enrollment-mt@acumen2.net or mail to 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206.

MT SDEO JAN 2024