Acumen Fiscal Agent
Innovation · Opportunity · Freedom

**INSTRUCTIONS FOR COMPLETING THE EMPLOYER FILLABLE 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.

3. **Sign and Date Where Required**
   - Be sure to sign and date all applicable sections before submitting.

4. **Final Review**
   - Double-check for missing information
   - Ensure all required fields are filled out and correct.

***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.*

**MT SDEO EMPLOYER PACKET FILLABLE GUIDE**

Date:

**Please fill out the first two pages completely. This information will transfer to the packet. Once you are done with the first two pages, you will need to ensure you have signed all pages as required and checked the appropriate boxes on the Relationship Disclosure Form.**

**Acumen Authorization Form**

**Employer Information**

| |
|---|
| Employer Name: |
| Employer Social Security Number: |
| Employer Street Address: |
| Employer City/State/Zip: |
| Employer County: |
| Employer Mailing Address (if different, if not, please note N/A): |
| Employer City/State/Zip (if different, if not, please note N/A: |
| Employer County and State: |
| Employer Phone Number: |
| Employer Email Address: |
| Employer Fax: |

**Participant Information**

| |
|---|
| Participant Name: |
| Participant Medicaid #: |
| Participant Social Security Number: |
| Participant Date of Birth: |
| Participant Street Address: |
| Participant City, State, Zip: |

**Case Manager Information**

| |
|---|
| Case Manager: |
| Case Manager Phone: |
| Case Manager Email: |

Employer Signature Required

**Form 2678**

| |
|---|
| Employer Physical Address: |
| Employer City: |
| Employer State: |
| Employer Zip Code: |

Employer Signature Required

**SS- 4 Form**

Employer Signature Required

**Power of Attorney**

Employer Signature Required

**Third Party Authorization Form:**

| Name of Witness to Authorized Person (Required): |
|---|

Employer Signature and Witness Signature Required

**Employer Relationship Agreement:**

Please mark Y or N for all three questions

Employer Signature Required

**Employer Agreement Form**

Employer Signature Required

Acumen Fiscal Agent
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## MT-SDEO Employer Packet (Keep this cover for your records)

**Congratulations** on self-directing your own supports! We are excited to take part in this process with you. Acumen Fiscal Agent, LLC (Acumen) is one of the oldest and most experienced Fiscal Employer Agents in the nation. We have been helping people to self-direct their own supports since 1995.

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

The following forms are needed to authorize Acumen to act as your Fiscal Employer Agent. Please complete them and return to Acumen. Examples of these completed forms can be found at the end of the enrollment packet or on the website. Please check and note date mailed or faxed to Acumen.

**If you currently have or have had an Employer Identification Number (EIN), do not complete any further employer enrollment forms. Please call or email Acumen at the contact information listed below.**

- ☐ Acumen Authorization Form
- ☐ Employer Appointment of Agent - IRS Form 2678
- ☐ Application for Employer Identification Number – IRS Form SS-4
- ☐ MT DOR - Power of Attorney to Disclose Info
- ☐ MT DOL –Third Party Authorization Form
- ☐ Employer Agreement
- ☐ MT Employer Agreement Form


**Email, Fax, or Mail Information to Acumen**
**Acumen Fiscal Agent, LLC.**
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206
Toll Free: 877-824-9356
MT Enrollment Agent: 480-865-2826
Fax: 866-211-6370
enrollment-mt@acumen2.net
www.acumenfiscalagent.com

## Basic Employment Law

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

**When You Hire an Employee**:

- It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.
- You must hire people who are authorized to work in the United States – citizens and legal aliens with proper documentation. You are required to complete a Form I-9 to verify their authorization to work. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and resubmit the form to Acumen within three days of the actual date of hire.
- Avoid the temptation to classify your workers as independent contracts, as they probably are not. If you have a unique situation and have questions, please call us at 877-824-9356.
- Please allow up to two weeks before scheduling your employee's first day of work to be sure all federal and any required state or program clearances have been received.

**After You Hire an Employee:**

- The work environment must be "free from recognized hazards that are causing or are likely to cause death or serious physical harm."
- Your employees should not be subjected to circumstances that would create a "hostile work environment." Such an environment can be many things, but an employee should never be subjected to sexual harassment or belittlement, jokes, or prejudice because of their age, race, color, religion, sex, national origin, or disability.
- You must pay your employees at least minimum wage and overtime pay for work performed over 40 hours in a work week if employer does not meet the requirements of the Montana Rule 39-3-406 exemption, below.

**Montana Code Annotated 39-3-406(p)** states that certain employers are exempt from paying minimum wage and overtime if an employee is employed in domestic service employment to provide companionship services, as defined in 29 CFR 552.6, or respite care for individuals who, because of age or infirmity, are unable to care for themselves as provided under section 213(a)(15) of the Fair Labor Standards Act, 29 U.S.C. 213, when the person providing the service is employed directly by a family member or an individual who is a legal guardian.

**DDP has determined:**

Family member is defined as 1) natural parents, grandparents, siblings, aunts, and uncles and 2) adoptive parents, stepparents, and licensed foster parents.

Legal guardianship is defined as legal guardians, legal conservators, and persons with properly executed powers of attorney whose orders of guardianship and conservatorship and powers of attorney encompass the oversight for the provision of care to the person.

**If You Need to Terminate Employment:**

It is important that you treat people professionally and fairly and you cannot terminate or lay off an employee because of their age, race, color, religion, sex, national origin, or disability. Please refer to the Montana Department of Labor and Industry website below for other important information.

**More Information:**
For free information you can access:

- Federal Department of Labor: www.dol.gov. They issue a Small Business Handbook which is helpful. It can be viewed and downloaded for free.
- Montana Department of Labor and Industry: http://dli.mt.gov
- Montana Department of Revenue: http://mt.gov/revenue

Recommended Reading:

- The Self Direction Employer Option Handbook provided by DDP

**Workers' Compensation:**

This program with Acumen requires that the employer have workers' compensation. Your employees are automatically covered by workers' compensation insurance by an "A" rated company upon enrollment.
Funding is included in the rate to cover this cost.

Enclosed in this packet you will find a copy of the Montana's Workers' Compensation poster. This poster should be displayed in a prominent place to inform your employees of their rights and the resources available to them.

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

Please report all work-related injuries to Acumen within 24 hours. For more information or to report an injury, please call the following numbers. Business hours: 877-824-9356 After hours: 480-295-4922 or 866-472-2297.

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

To view Acumen's False Claims Policy, go to the Acumen website www.acumenfiscalagent.com and click on Resources.

**Administration Fee:**

Monthly Admin Fee- $62.00 (includes processing of 2 checks per month)
New Employee Enrollment- $50.00 (One-time fee for each new employee)
Check Fee for 3+ Checks Per Month- $50.00 (in addition to the $62.00 monthly admin fee)

Example- If you have one employee who will get paid twice a month the annual fee will be $794.00
$62.00 a month x 12 months = $744.00 + one-time $50.00 employee enrollment fee = $794.00

Each new employee will have an additional one-time $50.00 enrollment fee. If there will be more than 2 checks per month, the monthly fee will be $112.00. $62.00 admin fee + $50.00 additional check fee = $112.00

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

- If you have a question, you can email customerservice@acumen2.net or call (877) 824-9356 to speak with a representative. Remember the call is toll-free, and we'd love to hear from you. (TTY 888-853-0010)
- You can reach your Montana Agent at enrollment-mt@acumen2.net or by calling 480-865-2826.
- If you have a suggestion, complaint, or concern, please contact Acumen's President directly by calling toll-free 888-530-7473 and leaving a message. Your call will be returned within two business days.

**Reports:**

Acumen provides a month Account Statement report after the second payroll for a service month. Acumen provides 24-7 access to this information through our online web time entry system. The Account Statement report summarizes your employee's time, vendor payments, your annual allocation, and a declining balance, so you are aware of the remaining amount after each payment. It is important to read these reports and to call us with any questions that you may have. Contact Acumen if you are not receiving these reports. Keeping track of funding and balances is an important part of self-directing services.

# MT- SDEO Acumen Authorization Form

**I hereby authorize Acumen Fiscal Agent (Acumen):**

1. To file Form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and allow the IRS to mail EIN information to Acumen once obtained. If you currently have or have had an EIN, please contact the above phone number before proceeding with the employer enrollment paperwork.
2. To represent me as an employer for employer related tax-reporting purposes, by signing Form 2678.
3. To handle all correspondence regarding employer tax reporting issues.
4. To be my Full-Service Agent for unemployment and withholding tax purposes. Therefore, Acumen shall provide all services for the employer (tax, benefits, and appeals) and shall receive all documents related to the employer's Montana unemployment and withholding tax account that would otherwise have been sent to me.
5. To receive confidential information and to perform any and all acts the employer can perform relating to matters pertaining to Montana's Unemployment Compensation Law and state tax withholding regulations effective signature date forward, subject to revocation.

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

**What am I really authorizing?**

- Your appointment grants Acumen Fiscal Agent a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301.
- You are appointing Acumen Fiscal Agent to act as your agent for the Montana Department of Labor and Industry and the Montana Department of Revenue in the fulfilling of domestic employer responsibilities relative to the employing of persons through initiatives funded by the State of Montana, Department of Public Health & Human Services, Developmental Disabilities Program (DDP) and or county in which you reside.

**Employer (The person who hires/fires/trains staff)** **Participant (The person receiving services)**

| | | | |
|---|---|---|---|
| **Employer Name** | | **Participant Name** | |
| Social Security Number | | Social Security Number | |
| Street Address | | Medicaid Number | |
| City/State/Zip | | Date of Birth | |
| Mailing Address | | Street Address | |
| City/State/Zip | | City/State/Zip | |
| County | | **Case Manager** | |
| Phone Number | | Email Address | |
| Email Address | | Phone Number | |

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

Employer 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.

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

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

OMB No. 1545-0748

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

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

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

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

**For IRS use:**

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

(Check one)

☑ You want to **appoint** an agent for tax reporting, depositing, and paying.

☐ You want to **revoke** an existing appointment.

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

1 **Employer identification number (EIN)** ☐☐ – ☐☐☐☐☐☐☐

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

3 **Trade name** (if any)

4 **Address**

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

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

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

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

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

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

**Sign your name here**

Print your name here

Print your title here HCSR EMPLOYER

Date

Best daytime phone

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

Form **SS-4**
(Rev. December 2023)
Department of the Treasury
Internal Revenue Service

# Application for Employer Identification Number

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

OMB No. 1545-0003

EIN

Type or print clearly.

Employer's Name Here

1 Legal name of entity (or individual) for whom the EIN is being requested

2 Trade name of business (if different from name on line 1)

3 Executor, administrator, trustee, "care of" name

Employer's Street Address Here

4a Mailing address (room, apt., suite no. and street, or P.O. box)
5416 E BASELINE RD STE 200

5a Street address (if different) (Don't enter a P.O. box.)

4b City, state, and ZIP code (if foreign, see instructions)
MESA, AZ 85206-4704

5b City, state, and ZIP code (if foreign, see instructions)

Employer's City, St, Zip Here

Employer's County & State Here

6 County and state where principal business is located

Employer's Name Here

7a Name of responsible party

7b SSN, ITIN, or EIN

Employer's SSN Here

8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? . . . . . . . . ☐ Yes ☑ No

8b If 8a is "Yes," enter the number of LLC members . . . . . . .

8c If 8a is "Yes," was the LLC organized in the United States? . . . . . . . . . . . . . . . . . . . . ☐ Yes ☐ No

9a **Type of entity** (check only one box). **Caution:** If 8a is "Yes," see the instructions for the correct box to check.

☐ Sole proprietor (SSN) ________
☐ Partnership
☐ Corporation (enter form number to be filed) ________
☐ Personal service corporation
☐ Church or church-controlled organization
☐ Other nonprofit organization (specify) ________
☑ Other (specify) HCSR EMPLOYER
☐ Estate (SSN of decedent) ________
☐ Plan administrator (TIN) ________
☐ Trust (TIN of grantor) ________
☐ Military/National Guard
☐ State/local government
☐ Farmers' cooperative
☐ Federal government
☐ REMIC
☐ Indian tribal governments/enterprises
Group Exemption Number (GEN) if any

9b If a corporation, name the state or foreign country (if applicable) where incorporated | State | Foreign country

10 **Reason for applying** (check only one box)

☐ Started new business (specify type) ________
☐ Hired employees (Check the box and see line 13.)
☐ Compliance with IRS withholding regulations
☑ Other (specify) HCSR EMPLOYER
☐ Banking purpose (specify purpose) ________
☐ Changed type of organization (specify new type) ________
☐ Purchased going business
☐ Created a trust (specify type) ________
☐ Created a pension plan (specify type) ________

11 Date business started or acquired (month, day, year). See instructions.

12 Closing month of accounting year DECEMBER

14 Reserved for future use

13 Highest number of employees expected in the next 12 months (enter -0- if none).

| Agricultural | Household | Other |
|---|---|---|
| | 0 | |

15 First date wages or annuities were paid (month, day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . . . . . . . . . . . . . .

16 Check **one** box that best describes the principal activity of your business.
☐ Health care & social assistance ☐ Wholesale-agent/broker
☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Accommodation & food service ☐ Wholesale-other ☐ Retail
☐ Real estate ☐ Manufacturing ☐ Finance & insurance ☑ Other (specify) HCSR EMPLOYER

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.
HCSR EMPLOYER

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? ☐ Yes ☑ No
If "Yes," write previous EIN here

**Third Party Designee**

Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.

Designee's name
ALMA STEWART, SUNNY HUDSON

Designee's telephone number (include area code)
(623) 792-6100

Address and ZIP code
5416 E BASELINE RD STE 200, MESA, AZ 85206-4704

Designee's fax number (include area code)
(480) 371-2241

Telephone number required

Employer's Name Here

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

Applicant's telephone number (include area code)

Name and title (type or print clearly) HCSR EMPLOYER

Applicant's fax number (include area code)

Employer Sign Here

Signature

Date

Employer's Date Here

# Do I Need an EIN?

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

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

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

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

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

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

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

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

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

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

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

MONTANA
POA
Rev 10 19

# Power of Attorney
# Authorization to Disclose Information

**File online at *https://tap.dor.mt.gov.***

## PART I

**Caution! Taxpayers who would like to designate someone else to represent them before the Department of Revenue must complete and submit this form. Spouses filing a joint return must each complete a separate form.** This form will not be honored for any purpose other than representation before the Department of Revenue. This form cannot be used for any purpose other than designating representation before the Department of Revenue.

**Notice:** The department will accept a completed federal form 2848 as a power of attorney for representation before the Department of Revenue if Part I, Section 3, Matters, includes the tax type, the tax form number and year(s) or period(s) that the representative is authorized to discuss with the department. If you use the federal form, you must provide a copy to the Department of Revenue.

1. **Taxpayer Information.** Taxpayers must sign and date this power of attorney form on page 2, section 6.

| Taxpayer Name and Address | Taxpayer Identification Number(s) |
|---|---|
| | Telephone Number |

hereby appoints the following representative(s) as attorney(s)-in-fact:

2. **Representative(s)**

| Name and Address | |
|---|---|
| Sunny Hudson<br>Acumen Fiscal Agent, LLC.<br>5416 E Baseline Rd., Suite 200<br>Mesa, AZ 85206 | PTIN<br>Telephone Number 623-792-6100<br>FAX Number 480-371-2241<br>Email Address payroll-tax@acumen2.net |
| Name and Address<br>Acumen Fiscal Agent, LLC.<br>5416 E Baseline Rd., Suite 200<br>Mesa, AZ 85206 | PTIN<br>Telephone Number 623-792-6100<br>FAX Number 480-371-2241<br>Email Address payroll-tax@acumen2.net |

to represent the taxpayer before the Montana Department of Revenue for the following matters:

3. **Tax Matters and Tax Years Covered by This Form**

Your representative is authorized to inspect, receive and discuss confidential information for the tax types and tax years you authorize by checking the appropriate boxes below and inserting the specific tax years. If tax matters and tax periods are not specified, you are authorizing the representative access to all tax matters and years until you revoke such authorization.

| | *Provide specific tax years* | | *Provide specific tax years* |
|---|---|---|---|
| ☐ Individual Income Tax | ______ | ☐ Rental Vehicle Tax | ______ |
| ☐ Corporation Income Tax | ______ | X☐ Withholding Tax | 2021 - 2026 |
| ☐ S Corporation | ______ | ☐ Lodging Facilities Tax | ______ |
| ☐ Partnership | ______ | ☐ Combined Oil and Gas Tax | ______ |
| | | ☐ Other, please specify below | ______ |

4. **Acts Authorized by This Form**
Check the box that best describes what authorization you are delegating to your representative.

☐ Representation. Department employees can provide confidential information to the representative and discuss the information.

☐ Information sharing. Department employees can provide confidential information to the representative, but cannot discuss the information.

☐ Decision-making authority. Department employees can provide confidential information to a representative, can discuss the information and the representative can act on the taxpayer's behalf for all purposes, including settlement and waiver of appeal rights.

5. **Revocation of Prior Power(s) of Attorney**

☐ Check this box if you want all prior POAs revoked.

If you are a representative and want to withdraw an existing POA, write WITHDRAW across the top of the existing form. See instructions on page 3.

6. **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the spouses each file a separate power of attorney even if the same representative(s) is(are) appointed. If signed by a corporate offcer, partner, guardian, tax matters partner, executor, receiver, administrator, fiduciary or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**If not signed and dated, this power of attorney will not be in effect and the taxpayer will be notified.**

Signature ____________ Date ____________ Title (if applicable) Domestic Employer

Print Name ____________ Print Taxpayer Name from Line 1 (if other than individual) ____________

## PART II. Declaration of Representative

I declare that:

- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a. Attorney - licensed to practice law in the jurisdiction shown below.
b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c. Enrolled Agent or Licensed Public Accountant, etc.
d. Offcer - a bona fide offcer of the taxpayer's organization.
e. Full time employee - a full time employee of the taxpayer.
f. Family member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, step-parent, step-child, brother or sister).
g. Other

**Representative Signature.** See instructions on page 4.

| Designation - Insert Letter from Above (a-g) | Relationship to Taxpayer (see instructions for Part II) | Signature | Date |
|---|---|---|---|
| g | Fisal Agent | | |
| | | | |

## Filing this Form

► **File Online on TransAction Portal at *https://tap.dor.mt.gov*.**

► **Fax to:** (406) 444-7723.
***Or***, if you are already working with a department employee, fax your completed form to the number provided by that person.

► **Mail the completed form to:**
Montana Department of Revenue
340 N. Last Chance Gulch
PO Box 5805
Helena, MT 59604-5805

# Instructions for Power of Attorney

**Authorization to Disclose Tax Information**

## Part I

### Section 1. Taxpayer Information

**Individual.** Enter your name, personal address, social security number (SSN), telephone number, individual taxpayer identification number (ITIN) and/or federal employee identification number (FEIN) if applicable. Do not use your representative's address or post offce box for your own. If you file a tax return that includes a sole proprietorship business (federal Schedule C) and the matters for which you are authorizing the listed representative(s) to represent you include your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business FEIN as your taxpayer identification numbers. If the tax matter concerns a joint return, a separate power of attorney form is required for each spouse.

**C Corporation, S corporations, partnership, limited liability company or association.** Enter the name, business address, federal employer identification number (FEIN), and telephone number. If this form is being prepared for C corporations filing a combined tax return, a list of subsidiaries is not required. This power of attorney applies to all members of the combined tax return.

**Trust.** Enter the name, title, address of the trustee, the name and FEIN of the trust and telephone number.

**Estate.** Enter the name of the decedent as well as the name, title and address of the decedent's personal representative. Enter the estate's FEIN for the taxpayer identification number or, if the estate does not have an FEIN, the decedent's SSN (or ITIN).

### Section 2. Authorization of Representative

Enter your representative's full legal name. Use the identical full name on all submissions and correspondence. Enter the representative's telephone number, address or post offce box and e-mail address, if applicable.

If a trust, estate, guardianship or conservatorship wants an individual other than the personal representative, trustee or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee or other fiduciary must complete this form and designate the other individual with the power of attorney. Otherwise, the personal representative, trustee or other fiduciary has the requisite authority to handle tax matters before the Department of Revenue and need not complete this form.

### Section 3. Tax Matters and Tax Years Covered by the Form

Indicate, by checking the appropriate boxes, what tax types you are authorizing your representative to inspect, receive and discuss with the Department of Revenue.

You may list any tax years or periods that have already ended as of the date you sign the form.

If the matter relates to estate tax, enter the date of the decedent's death instead of a tax year.

If the tax matter and tax periods aren't specified, you are authorizing the representative access to all tax matters and years until you revoke their authorization.

### Section 4. Acts Authorized by This Form

If you are providing authorization to another individual, check one of the three boxes depending on what authorization you are providing to your representative. A disclosure authorized by this form may take place by telephone, letter, facsimile, email or a personal visit.

**Note:** If you check the "yes" box on the individual tax return next to the question "Do you want to allow another person (third party designee) to discuss this return with us?" you authorize Department of Revenue employees to discuss *the tax return* with the third party designee. They cannot discuss any other issues, such as outstanding tax liabilities, without a completed power of attorney form.

### Section 5. Revocation of Prior Power(s) of Attorney

**Taxpayer Revocation.** Check the box if you want all prior POAs revoked.

**Revocation Withdraw by Representative**. If you are a representative and want to revoke an existing POA, write REVOKE across the top of the form and submit the form as indicated on page 4.

### Section 6. Signature

**Individual.** You must sign and date the form. If you file a joint return, your spouse must execute his or her own Montana power of attorney to designate a representative.

**Corporation or association.** An offcer having authority to bind the corporation must sign.

**Partnership.** All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under Montana law, the partner has authority to bind the partnership. If there is any doubt whether a partner has the authority to bind the partnership, it is best that all partners sign the form.

**Limited Liability Company (LLC).** If the LLC is member-managed, all members must sign, unless one member is authorized to act in the name of the LLC. If the LLC is manager-managed, the manager must sign.

**Estate, trust or other fiduciary.** As discussed in Section 2, if a trust, estate, guardianship or conservatorship wants an individual other than the personal representative, trustee or other fiduciary to handle tax matters before the Department of Revenue, the personal representative, trustee or other fiduciary must complete this form and designate the other individual with the power of attorney. Thus, the personal representative of an estate must sign. The trustee of a trust must sign. If a guardian or conservator has been appointed for a taxpayer, the guardian or conservator must sign. In all cases, the fiduciary must include the representative capacity in which the fiduciary is signing, such as "John Doe, guardian of Jane Roe."

## Part II. Declaration of Representative

The representative(s) you name may sign and date the Declaration of Representative. Enter the applicable designation (items a-g) under which the representative is authorized to handle matters before the Department of Revenue. In addition, provide a brief description of the representative's relationship to the taxpayer:

a. Attorney – Enter the two-letter abbreviation for the state in which the attorney is admitted to practice.

b. Certified Public Accountant – Enter the two-letter abbreviation for the state in which the CPA is licensed to practice.

c. Enrolled Agent, Licensed Public Accountant, etc.

d. Offcer - Enter the title of the offcer (for example, President, Vice President, Secretary, etc.).

e. Full-Time Employee – Enter title or position (for example, Comptroller, Accountant, etc.)

f. Family Member – Enter the relationship to the taxpayer (for example, spouse, parent, child, brother, sister, etc.).

g. Other – Identify the type of representative and enter a brief description of the representative's relationship to the taxpayer.

## Filing this Form

**File Online** on TransAction Portal at *https:lltap.dor.mt.gov.*

**Fax** the completed form to (406) 444-7723. ***Or,*** if you are already working with a department employee, fax your completed form to the number provided by that person.

**Mail** the completed form to:

Montana Department of Revenue
340 N. Last Chance Gulch
PO Box 5805
Helena, MT 59604-5805

***Questions?*** Please call us at (406) 444-6900.

# File online at *https://tap.dor.mt.gov*.

Montana Department of LABOR & INDUSTRY

Unemployment Insurance Division
Contributions Bureau
PO Box 6339, Helena, MT 59604-6339
Telephone (406) 444-3834

# Third Party Authorization Form

**Employer**

| | |
|---|---|
| Montana UI Employer Account Number<br>Office Use Only | Federal ID Number<br>Office Use Only |
| Owner/Officer/Partner Name Write Employer's Name Here | Doing Business As Leave Blank |
| Mailing Address (Street or PO Box) Write Employer's Mailing Address Here | City, State Zip Code Write Employer's Mailing City, State and Zip Code Here |
| Telephone Number Write Employer's Telephone Number Here | Email Address Optional |

**Third Party Agent (TPA)**

| | |
|---|---|
| Authorized Third Party Agent<br>Acumen Fiscal Agent. LLC. | Federal ID Number<br>87-0576224 |
| Begin Authority As Of (date) | UI eServices Web Logon(s) (if known)<br>87-0576224 |
| Mailing Address (Street or PO Box)<br>5416 E Baseline Rd., Suite 200 | City, State Zip Code<br>Mesa, AZ 85206 |
| Telephone Number<br>623-792-6100 | Email Address<br>payroll-tax@acumen2.net |

## CONSENT & AUTHORIZATIONS

Please check or initial all applicable authorizations for the above listed TPA.

__x__ **Verbal Communications:** I hereby certify the Montana Department of Labor & Industry Unemployment Insurance Division is authorized to speak with the above third-party agent concerning all matters related to my unemployment insurance account.

__x__ **UI eServices for Employers Access:** I hereby certify the Montana Department of Labor & Industry Unemployment Insurance Division is authorized to grant the above TPA the following level of access to my UI account via *UI eServices for Employers,* (please see page 3 for detailed descriptions of the access levels –**check only one**):

- ☐ **File Only Access**
- ☐ **Pay Only Access**
- ☐ **File & Pay Access**
- ☐ **SIDES e-Response Access**
- ☒ **Full Access**

__x__ **Written Communications:** I hereby certify the Montana Department of Labor & Industry Unemployment Insurance Division is authorized to direct UI related correspondence to the above third-party agent. I authorize the following mailings to be sent directly to the above TPA (**check all that apply**):

- ☒ UI Tax Rate Notices
- ☒ Quarterly or monthly benefit charge notices
- ☒ Benefit Claim related correspondence including Separation and Potential Charge notices
- ☒ Miscellaneous forms and notices including but not limited to: UI5 Quarterly Wage Reports, monthly Statements of Account, delinquent notices, registration related forms, and credit memos. Excludes Rate Notices.

_x__ **State Information Data Exchange System (SIDES) e-Response Participation:**
(see page 3 for more information on SIDES)

If the TPA listed on page one will NOT be responding to benefit claim information requests on your behalf via SIDES e-Response, this section should remain blank. If a separate TPA will be responding to benefit claim requests on your behalf, you will need to complete an additional authorization form for them. If you will be responding to your own benefit claim requests and would like to use SIDES, logon to eServices and complete your contact information online (no form is needed).

Complete the SIDES contact information below, only if the TPA listed on page one WILL be responding to benefit claim related requests on your behalf via SIDES.

> **NOTE:** Access to eServices is required for a TPA to respond to SIDES requests on your behalf. Please be sure to indicate either SIDES e-Response or Full Access on page one under UI eServices for Employers Access.

The SIDES contact(s) listed below will receive email notifications if/when there are requests for Benefit Claim related information (Separation Inquiries, Potential Charge Notices, etc.). You have the option to designate one contact to receive all notifications OR list a separate contact for each request type.

**SIDES Contact(s)**

| | | |
|---|---|---|
| SIDES Separation Request Contact Name<br>Sunny Hudson | Contact Email Address<br>payroll-tax@acumen2.net | Contact Telephone Number<br>623-792-6100 |
| SIDES Charging Request Contact Name<br>Sunny Hudson | Contact Email Address<br>payroll-tax@acumen2.net | Contact Telephone Number<br>623-792-6100 |
| SIDES Employment Verification Request Contact Name<br>Sunny Hudson | Contact Email Address<br>payroll-tax@acumen2.net | Contact Telephone Number<br>623-792-6100 |
| SIDES Decisions & Determinations Request Contact Name<br>Sunny Hudson | Contact Email Address<br>payroll-tax@acumen2.net | Contact Telephone Number<br>623-792-6100 |

## Signature of the Employer/Taxpayer

I relieve the Department and their representatives of any liability related to release of such information to the above-named authorized third-party agent. I understand this authorization does not absolve me, as the employer/taxpayer, of the responsibility to ensure all taxes, tax reports and/or other UI notices are filed and/or paid timely and accurately. Any authorization granted remains in effect until revoked in writing by the taxpayer or the third-party agent.

**The person completing this section and signing below must have legal authority to bind the business.** Persons may include the owner, corporate officer, partner, managing member, Chief Financial Officer, Chief Executive Officer, or a fiduciary of a trust or estate.

| **I certify I have the legal authority to execute this form and authorize disclosure of information noted above:** | | WITNESS | |
|---|---|---|---|
| **PRINTED NAME & TITLE of Authorized Person**<br>HHCSR | | **PRINTED NAME of Witness to Authorized Person (Required)** | |
| **SIGNATURE of Authorized Person** | **DATE** | **SIGNATURE of Witness (Required)** | **DATE** |

## MT-SDEO Employer Relationship Agreement

The participant or representative elects and accepts the responsibility for self-directing or managing those supports and services. The participant or representative is therefore recognized as the "Employer." The term “Participant” refers to the individual receiving services. These questions are asked to help Acumen determine the relationship between the participant and the employer. This relationship determines whether the exemptions for overtime and minimum wage should be in effect. This is explained further on the Employer Packet cover.

Please mark Y or N for each question below.

○ Y ○ N Are you a family member of the participant? Family member is defined as
1) natural parents, grandparents, siblings, aunts, and uncles and
2) adoptive parents, stepparents, and licensed foster parents

○ Y ○ N Are you the legal guardian of the participant? (Legal guardianship is defined as legal guardians, legal conservators, and persons with properly executed powers of attorney whose orders of guardianship and conservatorship and powers of attorney encompass the oversight for the provision of care to the person)

○ Y ○ N Are you the participant?

As the Employer, the participant or representative assumes full and legal responsibility to:

1. Enroll with Acumen and complete all the state, federal and program-required paperwork found in the Acumen start-up packet.
2. Recruit, interview, hire and train employees.
3. Hire employees that are 16 years of age or older for respite services and 18 years of age or older for all other services.
4. Ensure employees have all required training within 30 days of hire.
5. Pay at least minimum wage and overtime pay for work performed over 40 hours in a work week if employer does not meet the requirements of 39-3-406 exemption for **respite care**. This exemption is explained in the Employer’s Guide to Success.
6. Review, approve and sign timesheets to ensure accuracy.
7. Only allow employee(s) to begin performing work after Acumen has given the notification that the employee(s) is authorized to provide each service requested. All employees must pass a Medicaid List of Excluded Individuals and Entities (LEIE) and Medicare Exclusion Database (MED) before work begins. All employees must pass a criminal background check for all services except respite, where the criminal background check can be waived.
8. Report all worker workplace injuries immediately to Acumen at 877-824-9356.

By signing below, I understand that I am the Employer of Record for this program and am responsible to follow all Federal and State Department of Labor Laws as they relate to my employees. The employer is not Acumen Fiscal Agent or the Developmental Disability Program/Department of Public Health and Human Services.

Participant Name: ______________________________ Medicaid #: ____________________

Employer Name (if different): ____________________________________________

__________________________________________________________________

Employer Signature Date

## MT-SDEO Employer Agreement Form

<u>This Agreement is between Acumen Fiscal Agent and the Employer as stated below.</u>

General understanding and conditions of the Montana SDEO Program:

- Participation in this Self-Directed option is a decision we have made after consultation with the Case Manager.

- I have received from the Case Manager any/all program related information about the service delivery options and the rules and regulations regarding participation in the Self-Directed option. I understand it is my responsibility as the Employer to abide by all the rules and regulations of this program.

- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or the State of Montana. I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and Final Rule. Furthermore, I understand that this employer responsibility may extend beyond what the program funds may pay my employee and I accept full responsibility for all debts owed.

- I understand it is my responsibility to hire and train only qualified employees, as defined by the State of Montana, to furnish services for the participant.

- I understand Acumen Fiscal Agent will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my employee and/or I complete are correct within required guidelines.

- I will not allow employee(s) to begin performing work until Acumen has notified me that employee(s) are active in their system (Good to Go).

- I understand that if my program requires my employee (job applicant) to obtain a background check, I will ensure all investigation reports are kept confidential, will not be shared, and will be disposed of properly given that they include sensitive data (e.g., criminal history) and personally identifiable information (e.g., name, date of birth, SSN).

- I understand that Acumen Fiscal Agent is only authorized to represent me in processing payments as it relates to the Self-Directed option and will only make payments on the participant's behalf in accordance with the authorized amounts as outlined in the Authorization (funding).

- I understand it is my responsibility to stay aware of any remaining balances and schedule provider(s)/employee(s) and/or request program payments within those available dollars.

- I understand that if I cause work to happen above and beyond what is authorized in the participant's Budget/Authorization, I, as the employer, will be personally responsible for those expenses.

- I understand it is my responsibility to review and approve all requests for payment prior to submitting them to Acumen to ensure accuracy and confirm they are authorized for processing.

- I understand that, on occasion, I may receive automated (general announcement) calls from Acumen Fiscal Agent regarding important program and/or payroll information as it relates only and specifically to the Montana Self Directed option.

- I understand it is my responsibility to notify the Case Manager immediately of any significant changes in circumstances that may affect the participant Budget/Authorization and/or the participant's safety.

- I understand it is my responsibility to ensure Medicaid eligibility is current at the time any work is performed and that work performed meets program rules. I understand if there is a change in eligibility or work performed that is not allowable under program rules and authorized by the employer, it may be the employer's responsibility to pay.

- I understand all requests for payment must have an employer signature and date indicating approval or must be submitted through Acumen's online Web Time Entry program/Mobile App which require password-protected employer approval. I understand that Acumen will not process a payment request without proper employer approval.

- I understand that I cannot approve payment before services are performed by my employee.

- I attest that I will submit and/or approve all payment requests in accordance with the Program regulations. I understand that payment and satisfaction of my claims may be from Federal and State funds, and that I may be prosecuted under applicable Federal or State laws, for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized including but not limited to the repayment of claim. Any collection costs or legal fees will be my responsibility to pay.

- I understand that Workers' Compensation is provided by program funds and that it is my responsibility to understand state law regarding requirements of Workers' Compensation for domestic employees. Information is provided at http://erd.dli.mt.gov/work-comp-regulations and on the Acumen website under Resources.

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

Name of Participant: ______________________________________________

Name of Employer if different: ______________________________________________

Phone: ______________________ Email Address: ______________________

______________________________________________

Employer Signature Date

# MT SDEO
# Show Me the Money

Many people are familiar with taxes that come out of an employee's paycheck. What many people don't know is that it costs more to employ someone than just their wages. Federal law mandates that the employer pay into employee Federal Unemployment (FUTA), Social Security and Medicare, and state law governs that the employer pay into State Unemployment (SUTA) and Workers' Compensation (WC). These employer taxes are referred to as the "Employer Burden," which is paid using funds from the individual's budget above and beyond employee wages. Acumen refers to this as the *"total cost to you."*

For example, a brand-new employer has an Employer Burden rate of 1.1676. This means that for every $1.00 paid in wages, the employer is liable for approximately 17¢ to pay employer taxes and Workers' Compensation. The actual *total cost to you* calculation is demonstrated in the table below, for an employee whose wage is set at minimum wage.

| Employee's Wage | Multiplied by | Employer Burden | Equals | Total Cost to You (Always Round Up) |
|---|---|---|---|---|
| $10.55 | X | 1.1676 | = | $12.32 |

With time, individual Employer Burden rates will typically begin to vary from year to year, based on employee turnover and whether terminated employees file unemployment claims and other factors. Acumen will monitor Employer Burden rates on your behalf and notify you when your Employer Burden changes. When it does, the pay rates for your employee(s) could potentially be impacted because Acumen's Medicaid claims cannot exceed the max billing rate as set by DDP. In other words, if your Employer Burden increases, the maximum wage that you can pay your employee(s) will decrease.

Not to worry -- paying employer taxes and Workers' Compensation is a service that Acumen is responsible to take care of on the employer's behalf.

The **Wage/Cost Table** below is provided to show examples of various wage amounts and the "total cost to you" calculations for each wage if an employer's burden rate is 1.1676. New employers can pay employees any amount between the current Montana Minimum Wage (if applicable) and the Max Wage for that service as shown in the table. **Other employers with higher burden rates should plug their own rate into the formula shown above to determine their unique *total cost to you*.** An Employee Rate Sheet must be submitted to Acumen to initially set up their hourly wage for each service code the employee is hired to provide, and again prior to any subsequent rate changes employers would like to make after the initial hiring. Call your MT Agent if you need help or do not know your employer burden rate.

## Wage/Cost Table

(If employer burden is 1.1676)

| Hourly Wage | Total Cost to You |
|---|---|
| $ 10.55 (Min Wage) | $ 12.32 |
| $ 11.50 | $ 13.43 |
| $ 15.00 | $ 17.51 |
| $ 17.00 | $ 19.85 |
| $ 18.00 | $ 21.02 |
| $ 19.00 | $ 22.18 |
| $ 21.24 (Max RSP) | $ 24.80 |

| Hourly Wage | Total Cost to You |
|---|---|
| $ 23.00 | $ 26.86 |
| $ 24.00 | $ 28.02 |
| $ 25.93 (Max PLS) | $ 30.28 |
| $ 30.00 | $ 35.03 |
| $ 36.47 (Max SBS) | $ 42.58 |
| $ 40.00 | $ 46.70 |
| $ 50.71 (Max IES/FAS) | $ 59.21 |

| | |
|---|---|
| $ 10.13 (CWS Flat Rate) | $11.83 |

| | |
|---|---|
| TRM Max Rate | $.61 per mile |

RSP - Respite Services
FAS - Follow Along Support
PLS - Personal Supports Services
CWS - Co-Worker Support-Flat Day Rate

SBS - Supports Broker Services
IES - Individual Employment Support
TRM - Transportation Mileage

# MT SDEO
# Show Me the Money

## Overtime (OT)

Montana Department of Labor requires that any hours worked over 40 in a work week must be paid at 1.5 times the hourly wage, which is often commonly referred to as "time and a half." A work week starts on Sunday at 12:00 AM and ends on Saturday at 11:59 PM. Montana DDP recommends that if an employer thinks the employee will ever work more than 40 hours in any work week, that their overtime wage be set at 66% of the employer's max possible pay rate so the OT rate still falls within the maximum allowable billing rate as set by DDP. Acumen cannot pay wages or be reimbursed for payments that exceed the maximum DDP billing rates.

The calculation instructions below will help you to figure out what an employee's hourly wage should be if you ever intend to schedule the employee to work more than 40 hours in a work week.

**How to determine an employee's hourly wage if they will ever work overtime:**

- Step one: Calculate your max pay rate by dividing the max Medicaid billing rate that applies to the specific service code by your unique Employer Burden. For this example, we will continue to demonstrate using the Employer Burden rate of 1.1676 and the max billing rate for RSP.

| Max Medicaid Billing Rate | Divided By | Employer Burden | Equals | Employer's Unique Max Hourly Pay Rate |
|---|---|---|---|---|
| $24.80 | / | 1.1676 | = | $21.24 (always round down) |

- Step two: Take the max pay rate and multiply it by .666 to reach the maximum hourly wage that you can pay an employee, if you ever intend to schedule them more than 40 hours in a work week. Make sure the calculated amount is NOT less than the current Montana Minimum Wage.
  - Example: $21.24 X .666 = $14.15

- Step three: To double check your calculations, multiply the hourly wage from step two by 1.5 to make sure you have not gone over the absolute max pay rate that they can be paid when they work overtime.
  - Example: $14.15 X 1.5 = $21.23

When an employee works more than 40 hours in a work week, Acumen will automatically calculate and apply the OT wage as shown in step three for the OT hours. **Acumen cannot pay higher than the maximum allowable rates as set by DDP. If the overtime wage (wage x 1.5) exceeds the max allowable rate, the excess will not be paid directly by Acumen and the employer would be responsible to pay their employee(s) for the balance of the unpaid wages.**

**How to determine the "Total Cost to You" for regular and overtime hours using the same example above**:

| Employee's Wage | Multiplied by | Employer Burden | Equals | Total Cost to You (Always Round Up) |
|---|---|---|---|---|
| $14.15 (regular hours) | X | 1.1676 | = | $16.52 (non-OT hours) |
| $21.23 (overtime) | X | 1.1676 | = | $24.79 (OT hours) |

Please be advised that if the employer is the family member or legal guardian of the client, all employees performing respite are exempt from overtime and minimum wage laws for the respite hours. When this is the case, that employee can work more than 40 hours in a work week, but they would be paid at "straight time" rather than "time and a half." Because of this, it is not necessary to set that employee's regular hourly wage at 66% of your max possible pay rate. You can pay that employee up to your full max pay rate for all hours the employee works.

These exemptions must be setup by Acumen for a specific employee before the exemptions will be applied. If you are unsure whether or not your employee is (or can be) exempt from "time and a half," please contact your MT Acumen Agent to find out.

# 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.

**"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.

| MONTH | Payment Period Start Date | Payment Period End Date | Submissions Due NO Later Than | Direct Deposit/Check Date |
|---|---|---|---|---|
| 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 | T ue, 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 |

**"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.

**"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.

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

Acumen Fiscal Agent
Innovation · Opportunity · Freedom

## MT-SDEO Role Delineation

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

| Case Manager/Planning Team | Employer (Consumer or Representative) | Supports Broker<br>Assist Employer With: | Acumen Fiscal Agent |
|---|---|---|---|
| • Conducts assessments to establish needs.<br>• Assesses appropriateness for self-direct services.<br>• Explains services available to eligible individual.<br>• Develops Individual Cost Plan (ICP).<br>• Monitors and follows up on services received by the individual.<br>• Assists individual in services as needed. | • Complete all necessary forms for enrollment.<br>• Hire and fire employees.<br>• Schedule and set wage for employees.<br>• Ensure all necessary training completed by employees providing approved services.<br>• Provide a safe work environment.<br>• Ensure that all timesheets are complete, accurate and signed by both the employee and the employer.<br>• Send timesheets to Acumen Fiscal Agent.<br>• Keep important records on each employee and keep them confidential.<br>• Review account statements from Acumen Fiscal Agent and ensure they are accurate and complete.<br>• Manage the service budget.<br>• Follow all relevant laws and rules on employment.<br>• Recognizing and reporting critical incidents. | • Defining self-directed goals, needs and preferences.<br>• Identifying, arranging, and managing self-directed services.<br>• Managing the self-directed budget.<br>• Paperwork associated with self-directed services.<br>• Practical skills training in recruiting, hiring, training, disciplining, and firing employees; problem solving and conflict resolution.<br>• Developing and maintaining documentation.<br>• Recognizing and reporting critical incidents.<br>• Developing emergency back-up plan. | • Set up individual, employer, and all employees in the payroll system.<br>• Process all employee paperwork.<br>• Conduct criminal background. checks.<br>• Process timesheets.<br>• Pay employees according to the approved budget.<br>• Reimburse employers for approved vendor purchases.<br>• Withhold and pay all taxes.<br>• Arrange for workers' compensation and other benefits.<br>• Provide reports to the employer.<br>• Provide reports to the state.<br>• Answer questions about enrollment and payroll.<br>• Ensure compliance with program requirements. |

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

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

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

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

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

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