

2023

Ohio DHAD AAA Program

EMPLOYEE ENROLLMENT PACKET

NOTE:

Signature Fields
marked with
asterisk -> 
require a
non-electronic
handwritten wet
signature



Acumen Fiscal Agent
Innovation • Opportunity • Freedom

ACUMEN INC | <https://www.acumenfiscalagent.com>

Employer Information

Employer First Name:	
Employer Middle Name:	
Employer Last Name:	
Employer Full Name:	
Employer FEIN: (00-0000000) <i>"Only if you have an existing FEIN for Domestic Employer for Home Community-Based/Caregiver Services."</i>	
Employer Physical Address:	
Employer Physical Address Apt/Unit:	
Employer Physical Address City:	
Employer Physical Address State: (abbreviation)	
Employer Physical Address Zip:	
Employer Physical Address County:	
Employer Mailing Address:	
Employer Mailing Address Apt/Unit:	
Employer Mailing Address City:	
Employer Mailing Address State: (abbreviation)	
Employer Mailing Address Zip:	

Veteran Information

Veteran First Name:	
Veteran Middle Name:	
Veteran Last Name:	
Veteran Full Name:	

Employee Information

Employee First Name:	
Employee Middle Name:	
Employee Last Name:	
Employee Full Name:	
Employee Date of Birth:	
Employee Social Security Number:	
Employee Email:	
Employee Primary Phone:	
Employee Physical Address:	
Employee Physical Address Apt/Unit:	
Employee Physical Address City:	
Employee Physical Address State: <i>(abbreviation)</i>	
Employee Physical Address Zip:	
Employee Physical County:	
Employee Mailing Address:	
Employee Mailing Address Apt/Unit:	
Employee Mailing Address City:	
Employee Mailing Address State: <i>(abbreviation)</i>	
Employee Mailing Address Zip:	

Employee - Federal Tax Settings		
Federal Filing Status:		Single or Married filing separately
		Married filing jointly or Qualifying surviving spouse
		Head of household <i>(Check only if you're unmarried and pay more than half the cost of keeping up a home for yourself and a qualifying individual.)</i>
Federal Exempt:		
Employee - Other Information		
Employee Driver's License:		
Employee Driver's License State Issued:		

Employee Payment Selection		
Payment Selection:		:Check :Direct Deposit
I choose to receive my pay stubs by:		:Email :Physical Mail
Distribute payment to multiple accounts?:		
1st Direct Deposit Details: <i>(If Direct Deposit chosen please fallout the 1st Direct Deposit Details section)</i>		
Account Type:		:Checking :Savings
Financial Institution Name:		
Financial Institution Address :		
Bank Routing Transit Number:		
Bank Account Number:		
Account Holder Name:		
If check distributed into two accounts what percentage or flat amount would you like to go into the 1st account? (Else 100% of your check will go to 1st account)		
2nd Direct Deposit Details <i>(If payment distributed into two accounts please fill out 2nd Direct Deposit Details section)</i>		
Account Type:		:Checking :Savings
Financial Institution Name:		
Financial Institution Address :		
Bank Routing Transit Number:		
Bank Account Number:		
Account Holder Name:		
		Remainder Amount. (Used if percentage is less than 100% or net pay exceeds the flat dollar amount listed for Primary Account 1)

Employee - Documentation

The data on this page will be used to auto-complete the Employment Eligibility Verification USCIS Form I-9. To learn more information regarding the Form I-9 go to www.uscis.gov/I-9Central.

I attest, under penalty of perjury that I am (*Check one of the following*):

1. A Citizen Of the United States:

2. Non-Citizen National:

3. Permanent Resident:

Registration Number/USCIS Number:

4. Authorized Alien:

Registration Expiration Date:

1. Alien Registration Number/USCIS Number:

OR

2. Form I-94 Admission Number:

OR

3. Foreign Passport Number:

Country of Issuance:

Employer or their authorized representatives must physically examine one document from list A OR examine a combination of one document from list B and one document from list C. For each document you review, select the document title from the drop down in the appropriate list and record the following information: issuing authority, document number and expiration date, if any.

Employee – If you have a document for List A no need to fill out List B & List C. If you do not have a document for List A please fill out List B & List C.

First Document (LIST A)

Document Title:

Issuing Authority:

Document Number:

Expiration Date (*If any*):

Second Document (LIST B)

Document Title:

Issuing Authority:

Document Number:

Expiration Date (*If any*):

Third Document (LIST C)

Document Title:

Issuing Authority:

Document Number:

Expiration Date (*If any*):



Ohio Veteran-Directed Services Program Employee Packet (Keep this folder for your records)

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

- Interview applicants and decide who you think would be the best fit for your needs.
- Have background checks completed as required.
 - Once the employee is approved for hire by your Case Manager from DHAD AAA, have your employee complete and send the following forms and information to Acumen:
 - ☐ Employee Agreement Form
 - ☐ I-9 Employment Eligibility Verification
 - Your employee fills out **Section I**.
 - As the Employer, you fill out **Section II**. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and re-submit the form to Acumen within three days of the actual date of hire.
 - For additional resources on completing the I-9, visit I-9 Central at <https://www.uscis.gov/i-9-central/form-i-9-resources>.
 - ☐ W-4 Employee's Withholding Allowance Certificate
 - ☐ IT-4 Ohio Employee's Withholding Exemption Certificate
 - ☐ Employee Information Form (Relationship Disclosure)
 - ☐ Pay Selection Options Form
 - ☐ Employee Rate Information Form
 - ☐ Application for Employment (optional)

Acumen will notify you when your employee can begin working. Do not allow any work to be performed prior to this notification. It will take approximately 5-7 business days before an applicant is cleared for hire. However, it could take longer.

Acumen recommends that you download the forms from our website to ensure that you have the most current versions. You may contact our Customer Service Center to be sure you have the most up-to-date forms or to request copies be sent to you.

Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206
Phone (866) 862-6861
Fax (866) 862-6862
customerservice@acumen2.net

Employee State and Local Tax Withholding

Ohio 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 Ohio 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 Changes and Termination

As the employer, it is your responsibility to notify Acumen when employee information changes or when an employee no longer works for you.

- Complete the Employee Change Form if an employee changes his or her name or address. This ensures that Acumen maintains accurate employee information to prevent interruption or delay of payment for services.
- Complete the Termination Form when an employee no longer works for you. This formally ends the employer employee relationship and notifies Acumen to NOT make any payments for that employee after his/her termination date. Failure to notify Acumen of an employee termination in a timely manner increases the risk of an unauthorized payment if your employee submits time without your knowledge.

Employee Files

Acumen recommends that you maintain a current, confidential and accurate file on each employee hired. This file should contain all employee documentation as previously listed. It is recommended that you keep a copy of all forms submitted to Acumen and note the date and time you submitted them.

Confidentiality

If you mail forms to Acumen, always make a copy first. If you fax forms to Acumen retain the original in your files. Remember that these forms contain sensitive and confidential information about you and your employees, and they need to be kept in a safe place. Employees must not disclose or knowingly permit the disclosure of any information concerning the Veteran, the employer, or his/her family to any unauthorized person.

Internet Options

We encourage you to try our easy and reliable internet options for reporting and electronic time sheet submission (DCI Web Portal) for the DHAD AAA Veterans program. Visit www.acumenfiscalagent.com, choose your state page under the Veteran Employers link and click on the "Web Time Entry" link. A username and password are required, this information will be provided by Acumen once all paperwork is complete!



Employee Overtime

Your employees are eligible for overtime pay if they work more than 40 hours in a week (from Sunday to Saturday). Overtime is paid at one and a half times their regular hourly rate. Consider hiring more than one employee if you require more than 40 hours per week of care as your spending plan is calculated assuming you will not use overtime. If you do not have enough funds in your Personal Care Fund, you will be responsible to pay your employee for the remaining amount you owe them.

Earned Income Credit

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

Fraud

Fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided in order to obtain improper payment. Fraud is a felony, and conviction can lead to substantial penalties.

Examples of Fraud include:

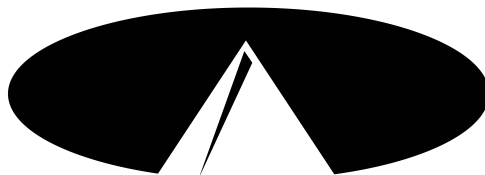
- Submitting a Time Entry for services that were not actually provided.
- Submitting a Time Entry for services provided by a different person.
- Submitting a Time Entry for services that were reimbursed by another source.
- Submitting a duplicate Time Entry for reimbursement from the same source.

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

To view Acumen's False Claims Policy go to www.acumenfiscalagent.com, select the "Resources" tab, then locate our "False Claim Policy."

Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206
Phone (866) 862-6861
Fax (866) 862-6862
customerservice@acumen2.net

Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd.
Suite 200
Mesa, AZ 85206
Toll-Free Phone: (866) 862-6861
Toll-Free Fax: (866) 862-6862
customerservice@acumen2.net
www.acumenfiscalagent.com



Acumen Fiscal Agent
Innovation • Opportunity • Freedom



Acumen Fiscal Agent
Innovation • Opportunity • Freedom

OHIO DHAD AAA VETERAN-DIRECTED SERVICES Employee Agreement Form

Employee Name:	
Employee Physical Address:	
Mailing Address (if different):	
Employee City/State/Zip:	
Employee Phone Number:	
Employee Email Address:	

Name of Veteran	
Employer Name (if different than veteran):	

Terms of Employment

I recognize that my employment is contingent upon the enrollment of the veteran in this Program. If my veteran is no longer in the Program, I may no longer be employed. In order to acknowledge the terms of my employment, I agree to the following:

1. I understand and acknowledge that the veteran or their representative is my employer. My employer is not Acumen or any other entity involved with this Veteran Directed Program.
2. I will 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 will provide only the services that have been approved by my employer and authorized in the veteran's Spending Plan.
4. I will immediately notify a person designated by the employer of any veteran medical emergency or illness.
5. I agree to complete all required paperwork including the background check forms and that I must be approved **prior** to providing any services under this program.
6. 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.
7. I understand and acknowledge that any untruthful submission of services provided in an attempt to obtain improper payment is subject to investigation as Fraud. Fraud is a felony and can lead to substantial penalties and/or imprisonment.

By signing below, I confirm that I have read this "Employee Agreement Form". I also confirm by signing below that I understand what is being required of me and agree to follow its terms and conditions.

Employee Signature: _____ Date: _____



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)		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)					
Issuing Authority		Check here if you used an alternative procedure authorized by DHS to examine documents.			
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.					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

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

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 		<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 07/31/2026

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

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

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

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

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

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

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

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

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

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



Supplement B,
Reverification and Rehire (formerly Section 3)

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

USCIS
Form I-9
Supplement B
OMB No. 1615-0047
Expires 07/31/2026

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

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

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<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.)		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.)		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.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Form **W-4**Department of the Treasury
Internal Revenue Service**Employee's Withholding Certificate**

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2024**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

City or town, state, and ZIP code

**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.)**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 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.

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 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 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 2024 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 15, 2025.

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. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. Prefer the most accurate withholding for multiple job situations.

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.

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 2024 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 2024 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:

{	• \$29,200 if you're married filing jointly or a qualifying surviving spouse	}	2	\$ _____
	• \$21,900 if you're head of household				
	• \$14,600 if you're single or married filing separately				

- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **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	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

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	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

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	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230

**Employee's Withholding Exemption Certificate**

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically.**

Section I: Personal Information

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	
School district of residence (See <i>The Finder</i> at tax.ohio.gov):	School district number (####):

Section II: Claiming Withholding Exemptions

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1"
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1"
3. Number of dependents
4. Total withholding exemptions (sum of line 1, 2, and 3)
5. Additional Ohio income tax withholding per pay period (optional)\$

Section III: Withholding Waiver

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

- ☐ I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- ☐ I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- ☐ I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- ☐ I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- ☐ I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

Section IV: Signature (required)

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

Signature

Date

IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming **zero exemptions**, and
- **Will not** withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **exempt** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 **only**.

The IT 4 does not need to be filed with the Department of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at **tax.ohio.gov**. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

Line 2: If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

Line 3: You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

Line 5: If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

Note: If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- **Reciprocity Exemption:** If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- **Resident Military Servicemember Exemption:** If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- **Nonresident Military Servicemember Exemption:** If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- **Nonresident Civilian Spouse of a Military Servicemember Exemption:** If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
 - Your spouse is a nonresident of Ohio;
 - You and your spouse are residents of the same state;
 - Your spouse is stationed in Ohio on military orders; and
 - You are present in Ohio solely to be with your spouse.

You **must** provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50a U.S.C. §571.

- Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:

- Agricultural labor (as defined in 26 U.S.C. §3121(g));
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
- Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).



Employee Information Form Relationship Disclosure

Employee Name: _____ SSN: _____

Physical Address: _____ City/State/Zip: _____

Mailing Address (if different): _____ City/State/Zip: _____

County of Physical Address: _____

Phone Number: _____ Email (optional): _____

Name of Veteran: _____

Name of Employer or Authorized Representative: _____
(if applicable)

Instructions: There are some tax exemptions for certain domestic employer and employee relationships. Please select any of the below boxes if a relationship exists between you as the employee and the employer:

- ☐ **None**, no relation to employer
- ☐ ***Spouse** of the employer,
- ☐ ***Child** of the employer and under the age of 21
- ☐ ***Parent** of the employer - if this option is marked, read below and check all that apply:
 - ☐ **You are employed by your son or daughter**
 - ☐ **Your son or daughter has a child or stepchild living in the home**
 - ☐ **Your son or daughter is a widower, divorced, or is living with a spouse who, because of a mental or physical condition, cannot care for the child or stepchild for at least 4 continuous weeks in a calendar quarter**
 - ☐ **Your son or daughter's child or stepchild is under the age of 18 and requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition**

***Internal Use Only**

- If Parent (employee) selected all 4 parent conditions, parent/employee is **FUTA and SUTA Exempt**
- If Parent (employee) did **NOT** select all 4 parent conditions, parent/employee is **FICA, FUTA, SUTA Exempt**
- If Spouse or Child are selected, employee is **FICA, FUTA, SUTA Exempt**

The fine print - under IRS guidelines, Publication 15 (Circular E) Section 3, employees are not subject to Social Security, Medicare and federal unemployment tax (FUTA) if these relationships exist. The exemptions are as follows:

- A. Child employed by parents – Payments for work other than in a trade or business, such as domestic work in the parent's private home, are not subject to Social Security, Medicare, and FUTA tax until the child reaches age 21. (*IRS Pub.15, Section 3, Paragraph 1*)
- B. One spouse employed by another – Payments for services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to Social Security, Medicare, and FUTA tax. (*IRS Pub.15, Section 3, Paragraph 2*)
- C. Parent employed by child – Payments for the services of a parent employed by his or her child in other than a trade or business, such as domestic services, are not subject to Social Security, Medicare and FUTA tax as long as the above conditions apply. (*IRS Pub.15, Section 3, Paragraph 4*)

The State of California follows the federal guidelines in applying liability for state unemployment tax (SUTA). If the Caregiver falls into the category of Spouse or Child as outlined above, Social Security and Medicare tax will not be withheld from their checks. If the Caregiver falls into the category of Parent and meets all 4 parent conditions, Social Security and Medicare tax **will** be withheld from their checks. If the employee is exempt from FUTA, SUTA, Social Security and Medicare, the employer will not be charged for their share of Social Security and Medicare or FUTA and SUTA withholdings.

Employee Signature: _____ Date: _____



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@acumen2.net

Fax: 866-862-6862

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

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

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

Check ☐ Direct Deposit ☐ Pay Card ☐

I would like to have my pay stub mailed to me (check one box): Yes ☐ No ☐

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 or % 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.

Print Name

Social Security Number

Date of Birth

Email Address

Signature

Date



OH DHAD AAA VETERAN-DIRECTED SERVICES Employee Pay Rate Form

- To ensure proper payment for your employee, please complete this rate form and submit it to Acumen.
Fax Number: 1- 866-862-6862
E-mail Address: payroll-oh@acumen2.net
Mailing Address: Acumen Fiscal Agent 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206
- Rate change forms must be received by Acumen 2 weeks before the requested effective start date in order to be processed. Acumen cannot back pay employees with a new rate for pay periods that have already passed.
- Please consult with your Case Manager regarding:
 - ✓ Maximum rates that cannot be exceeded
 - ✓ Rules on changing employee pay rates

Employee Name:	Employee Acumen ID# or Employee SS#:
Veteran's/Employer's Name:	

Is this a new employee or an existing employee?
Check one box below:

- ☐ For a New Employee: The below rate/s will start on this employee's approved good to go date. The employees good to go date will be provided by Acumen.
- ☐ For an Existing Employee: Rates can only change on the 1st or 16th of a month. Make the below rate/s start on (select one option only):
☐ _____ 1st ☐ _____ 16th
Month Month

Service Code	Employee Pay Rate	"Cost to You" (Employee Rate + Employer Burden)	Indicate if the code is <u>NEW</u> or if the rate for an existing code is <u>CHANGING</u>
--------------	-------------------	--	---

PCS – Personal Care Services	\$ _____	\$ _____	_____
------------------------------	----------	----------	-------

Veteran or Employer Representative's Signature

Date

Care Manager's Signature

Date



Ohio Veteran-Directed Services Program Paying For Your Supports Packet

Inside this folder you will find information, forms and instructions about how the payment process works. Remember:

- Acumen is only authorized to pay for supports that are approved and authorized by your Case Manager.
- Acumen can only process payments if there are units and funds available in the Veterans Spending Plan.
- As an employer, if you cause work to be performed over and above what you have been approved for, **you** are responsible for paying for those services.

Payment Schedule

A Payment Schedule has been provided in this folder. Please remember to follow this schedule so your employees and vendors get paid on time. Late submissions will be processed in the next payment cycle according to the schedule.

Reporting Employee Time

Any time your employee performs work, they need to report the hours worked to Acumen. There are two options to report the hours worked, Web Time Entry (online) or paper time sheets.

Web Time Entry/DCI

Web Time Entry / DCI (DCI), the preferred method of time submission, allows you and your employees to submit, review, and approve hours worked online. Accessible with any internet connection – home, work, library or phone – DCI can also help you manage your employees and service plans. DCI also provides you with real-time account statements, service authorization information, access to reports and employee information details.

DCI also gives you an added layer of fraud protection. As an employer, it is your responsibility to ensure the accuracy of all time sheets prior to approval and submission. DCI is password protected, which means that no information can be modified without your password entered. It is your responsibility as the employer to keep this password confidential. Available reports will show you hours paid out, allowing you to keep a close eye on your account. You can compare these reports with your personal records to verify that there have been no unauthorized payment requests.

If you are interested in using DCI or would like more information, visit www.acumenfiscalagent.com, or call our customer service team at 1-866-862-6861.

Overtime

Your employees are eligible for overtime pay if they work more than 40 hours in a week (from Sunday to Saturday). Overtime is paid at one and a half times their regular hourly rate. Consider hiring more than one employee if you require more than 40 hours per week of care as your spending plan is calculated assuming you will not use overtime. If you do not have enough funds in your Personal Care Fund, you will be responsible to pay your employee for the remaining amount you owe them.

Vendor Payments

Acumen will make vendor payments or reimbursement payments on your behalf as long as those services are approved in the Veterans Spending Plan. Your Case Manager will approve and submit your request for Vendor Payments. Please see the Payment Schedule for submission deadlines.

Time-Line for Vendor Payments

Vendor payments will be paid according to the same Payment Schedule included in this packet.

Employer Reimbursements

Acumen will make reimbursement payments to the Employer of Record as long as those services are approved in the Veterans Spending Plan. Your Case Manager will approve and submit your request for Employer Reimbursement. Please see the Payment Schedule for submission deadlines.

ALL VENDORS and NONEMPLOYEES MUST SUBMIT A W-9 TO RECEIVE PAYMENTS



OH All Programs Payment Schedule Effective July 1, 2024

To ensure that your employees and/or vendors are always paid on time, please approve and submit all time sheets by the due date, even if it falls on a weekend or holiday. These dates are strictly enforced, and time sheets received after that date will be processed in the following payment period.

Be sure to have all hours entered and approved by the “Submissions Due NO Later Than” date. To access the DCI Employer and Employee Portal, go to: <https://acumen.dcisoftware.com/>

If you would like to attend a webinar on how to use either the Mobile App or online Web Time Entry portal, visit www.acumenfiscalagent.com and click on the Events tab. If you have any questions or concerns, contact our Customer Call Center at 866-862-6861.

“MONTH” refers to the month that services were provided.	MONTH	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.
“Payment Period End Date” is the last day of services in the pay period.	JULY	07/15/24	Fri, 07/19/24	Tue, 07/30/24	
		07/31/24	Sun, 08/04/24	Thu, 08/15/24	
	AUGUST	08/15/24	Mon, 08/19/24	Fri, 08/30/24	
		08/31/24	Wed, 09/04/24	Fri, 09/13/24	
	SEPTEMBER	09/15/24	Thu, 09/19/24	Mon, 09/30/24	
		09/30/24	Fri, 10/04/24	Tue, 10/15/24	
	OCTOBER	10/15/24	Sat, 10/19/24	Wed, 10/30/24	
		10/31/24	Mon, 11/04/24	Fri, 11/15/24	
	NOVEMBER	11/15/24	Tue, 11/19/24	Fri, 11/29/24	
		11/30/24	Wed, 12/04/24	Fri, 12/13/24	
	DECEMBER	12/15/24	Thu, 12/19/24	Mon, 12/30/24	
		12/31/24	Sat, 01/04/25	Wed, 01/15/25	
	JANUARY	01/15/25	Sun, 01/19/25	Thu, 01/30/25	“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.
		01/31/25	Tue, 02/04/25	Fri, 02/14/25	
	FEBRUARY	02/15/25	Wed, 02/19/25	Fri, 02/28/25	
		02/28/25	Tue, 03/04/25	Fri, 03/14/25	
	MARCH	03/15/25	Wed, 03/19/25	Fri, 03/28/25	
		03/31/25	Fri, 04/04/25	Tue, 04/15/25	
	APRIL	04/15/25	Sat, 04/19/25	Wed, 04/30/25	
		04/30/25	Sun, 05/04/25	Thu, 05/15/25	
	MAY	05/15/25	Mon, 05/19/25	Fri, 05/30/25	
		05/31/25	Wed, 06/04/25	Fri, 06/13/25	
	JUNE	06/15/25	Thu, 06/19/25	Mon, 06/30/25	
		06/30/25	Fri, 07/04/25	Tue, 07/15/25	

“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.

You may also mail your time sheet to:
Acumen Fiscal Agent
5416 E. Baseline Rd. Suite 200
Mesa, AZ 85206



Show Me the Money

It costs you, the employer, more to employ someone than just their wages. By law, employers must pay a portion of an employee's Social Security and Medicare taxes, as well as Federal and State unemployment taxes. Workers' Compensation Insurance is part of your program, and is also an employer-related cost. The amounts you pay for each of these is a percentage of your employee's wage, and are as follows:

Social Security	6.20%
Medicare	1.45%
Federal Unemployment	0.60%
State Unemployment	2.70%
Workers Compensation	3.96%
Total	14.91%

What this means is that for every \$1.00 you pay in wages, you must add approximately 15 cents to pay for taxes and Workers' Compensation. Acumen calls this the "Cost to Budget," and we calculate and pay these amounts from your budget allocation on your behalf.

Simply fill in the blanks below to determine the "Cost to Budget."

	X	1.1491	=	
Employee Wage		Taxes & Workers' Comp		Cost to Budget (always round <u>up</u>)

The tables below are provided so you can estimate your cost to employ someone. The examples show a variety of wage amounts. The "Cost to Budget" column shows the wage multiplied by 1.149116. You can pay your employee an amount other than ones listed – just multiply the amount you want to pay by **1.149116** (the 16 cents per dollar mentioned above), round up to the nearest penny, and you'll have the estimated Cost to Budget. You may also call Acumen's customer service team, and they will help you calculate your cost.

Hourly Wage	Cost to Budget
\$7.25	\$8.33
\$7.50	\$8.62
\$7.75	\$8.91
\$8.00	\$9.19
\$8.25	\$9.48
\$8.50	\$9.77
\$8.75	\$10.05
\$9.00	\$10.34
\$9.25	\$10.63
\$9.50	\$10.92
\$9.75	\$11.20
\$10.00	\$11.49

Hourly Wage	Cost to Budget
\$10.25	\$11.78
\$10.50	\$12.07
\$10.75	\$12.35
\$11.00	\$12.64
\$11.25	\$12.93
\$11.50	\$13.21
\$11.75	\$13.50
\$12.00	\$13.79
\$12.25	\$14.08
\$12.50	\$14.36
\$12.70	\$14.59
\$13.00	\$14.94

Hourly Wage	Cost to Budget
\$13.25	\$15.23
\$13.50	\$15.51
\$13.75	\$15.80
\$14.00	\$16.09
\$14.25	\$16.37
\$14.50	\$16.66
\$14.75	\$16.95
\$15.00	\$17.24
\$15.25	\$17.52
\$15.50	\$17.81
\$15.75	\$18.10
\$16.00	\$18.39

Hourly Wage	Cost to Budget
\$16.25	\$18.67
\$16.50	\$18.96
\$16.75	\$19.25
\$17.00	\$19.53
\$17.25	\$19.82
\$17.50	\$20.11
\$17.75	\$20.40
\$18.00	\$20.68
\$18.25	\$20.97
\$18.50	\$21.26
\$18.75	\$21.55
\$19.00	\$21.83

Hourly Wage	Cost to Budget
\$19.25	\$22.12
\$19.50	\$22.41
\$19.75	\$22.70
\$20.00	\$22.98
\$20.25	\$23.27
\$20.50	\$23.56
\$20.75	\$23.84
\$21.00	\$24.13
\$21.25	\$24.42
\$21.50	\$24.71
\$21.75	\$24.99
\$22.00	\$25.28

Note to Case Manager: If the cost to the budget column is not evenly divisible by 4 (to find the unit rate), make sure to ALWAYS round up after you divide by 4. Example: \$3.0125; round up to \$3.02