

2023

South Dakota Family Support 360 Program

EMPLOYER ENROLLMENT PACKET



NOTE:

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

Employer Information

| | |
|---|--|
| Employer First Name: | |
| Employer Middle Name: | |
| Employer Last Name: | |
| Employer Full Name: | |
| | |
| Employer Date of Birth: | |
| Employer Social Security Number: | |
| Employer FEIN: (00-0000000) <i>"Only if you have an existing FEIN for Domestic Employer for Home Community-Based/Caregiver Services."</i> | |
| Employer Email: | |
| Employer Primary Phone: | |
| | |
| 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: | |

Participant Information

| | |
|---|--|
| Participant First Name: | |
| Participant Middle Name: | |
| Participant Last Name: | |
| Participant Full Name: | |
| | |
| Participant Email: | |
| Participant Primary Phone: | |
| | |
| Participant Physical Address: | |
| Participant Physical Address Apt/Unit: | |
| Participant Physical Address City: | |
| Participant Physical Address State: <i>(abbreviation)</i> | |
| Participant Physical Address Zip: | |
| | |
| Participant Mailing Address: | |
| Participant Mailing Address Apt/Unit: | |
| Participant Mailing Address City: | |
| Participant Mailing Address State: <i>(abbreviation)</i> | |
| Participant Mailing Address Zip | |

Support Coordinator Information

| | |
|----------------------------|--|
| Support Coordinator Name: | |
| Support Coordinator Email: | |
| Support Coordinator Phone: | |



**South Dakota Family Support 360 Program
Employer Packet
(keep this folder for your records)**

Congratulations on self-directing your supports! The Family Support 360 Program is made available through the South Dakota Department of Human Services/Developmental Disabilities Division. Acumen Fiscal Agent, LLC (Acumen) will be providing the payment services for this program. 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 self-direct since 1995, and we look forward to working with you. Acumen contact information is provided at the end of this packet for any questions that you may have.

Becoming an Employer - Enrollment

Inside this folder you will find the necessary forms and instructions that authorize Acumen to act on your behalf as your Fiscal/Employer Agent (F/EA). This appointment is only in regard to this program.

The following forms are needed to authorize Acumen to act as your Fiscal Employer Agent. Please complete and return them to Acumen. Examples of these completed forms can be found in the back of the packet. Please check and note the date you emailed, mailed or faxed to Acumen. If you currently have or have had an Employer Identification Number (EIN), please provide this number on Form 2678.

- | | |
|---|-----------------|
| <input type="checkbox"/> Acumen Authorization Form | Date Sent _____ |
| <input type="checkbox"/> Employer Appointment of Agent – IRS Form 2678 | Date Sent _____ |
| <input type="checkbox"/> Application for Employer Identification Number – IRS Form SS-4 | Date Sent _____ |
| <input type="checkbox"/> Employer Agreement Form | Date Sent _____ |
| <input type="checkbox"/> South Dakota Department of Labor POA Form 2108 | Date Sent _____ |

Reminder:

- Having Acumen as your Fiscal Employer Agent does not affect your employer-employee relationship.
- Acumen is not the employer.

Employer/Participant – Information and Responsibilities

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:

1. It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.

Acumen Fiscal Agent, LLC.
5416 E Baseline Rd., Suite 200
Mesa, AZ 85206
Toll Free: (866) 499-0624
Fax: (866) 496-4564
TDD/TTY: (888) 853-0010
Enrollment@acumen2.net

2. 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.
 - To review Frequently Asked Questions about Form I-9, please visit www.acumenfiscalagent.com/resources.
3. Avoid the temptation to classify your workers as independent contractors, as they probably are not. If you are not sure if someone providing a service for you is an employee or an independent contractor, go to the IRS website at www.irs.gov and fill out an SS-8 Form. Just type in SS8 in the search box. This form will help you to determine which classification to use.

After You Hire an Employee:

1. The work environment must be “free from recognized hazards that are causing or are likely to cause death or serious physical harm.”
2. 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.

If You Need to Terminate Employment:

South Dakota is an “at will” state, which means both you and your employee have the right to terminate employment with or without cause; but it is important that you treat people professionally and fairly. You cannot terminate or lay off an employee because of their age, race, color, religion, sex, national origin, or disability. Remember, you must notify Acumen whenever you terminate an employee or when an employee stops working for you. An *Employee Termination Form* is included in the Employee Packet.

More Information:

- For free information you can access the Federal Department of Labor: www.dol.gov. They issue a *Small Business Handbook* which is helpful. It can be viewed and downloaded for free.
- For free state information you can access the South Dakota Department of Labor and Regulation at <https://dlr.sd.gov/>.
- Recommended Reading: *The Employer’s Legal Handbook*, published by Nolo. This book can be purchased online at www.nolo.com or from area bookstores.

Remember, only services that are approved in the development of your budget/spending plan will be paid through this program. 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.



Filing Status- Employer Identification Number (EIN)

If you have been filing a Schedule H with your annual 1040 filing for household workers that you employ to work in your home, you will need to do the following:

- Contact the IRS and notify them that you will be transferring an EIN (Employer Identification Number) as a Home Care Recipient. This EIN will be used in conjunction with Form 2678 to establish Acumen Fiscal Agent as your Fiscal Employer Agent.
 - Document this conversation in notes.

Workers' Compensation

The Department of Human Services has arranged to obtain and pay for Workers' Compensation insurance for your employee. Acumen will withhold, report and pay the Workers' Benefit Fund on your behalf from your monthly benefits.

Fraud

Fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided, in order to obtain improper payment. The Fraud Unit investigates and prosecutes people who commit fraud. Fraud is a felony, and conviction can lead to substantial penalties.

Examples of Fraud include:

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

Confidentiality

If you mail forms to Acumen always make a copy first and 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 participant, employer, authorized representative or his/her family to any unauthorized person.

Reports

Acumen will provide you with reports each month. It is important to read these reports and to call us with any questions that you may have. The reports summarize your employee's time, any vendor payments, your beginning benefits, your declining balance, so you are aware of the remaining amount after each payment. These reports are available to you in your Direct Care Innovations (DCI) time entry system at any time, and can be emailed to you for your convenience if we have your email address on file or can be mailed. You will have to let Acumen know if you want a hard copy of your account statement mailed.

Roles

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

Acumen Fiscal Agent, LLC.
5416 E Baseline Rd., Suite 200
Mesa, AZ 85206
Toll Free: (866) 499-0624
Fax: (866) 496-4564
TDD/TTY: (888) 853-0010
Enrollment@acumen2.net

| Service Coordinator | Employer of Record | Acumen Fiscal Agent |
|---|---|---|
| <ul style="list-style-type: none"> • Conducts assessments to establish needs • Assesses appropriateness for self-directed services • Explains services available to an eligible person • Develops Individual Budget/Spending Plan amount • Monitors and follows up on services received by the Employer of Record • Assists person in services as needed • Reviews and approves all Contingency and Discretionary vendor payment requests • Provides monitoring through six month budget review | <ul style="list-style-type: none"> • Completes all necessary forms for enrollment • Hires and fires employees • Submits request for criminal background checks with Family Support Coordinator • Schedules and sets wages for employees with Service Coordinator • Trains employees to provide approved services • Provides a safe work environment • Ensures that all time submissions are complete, accurate and approved by both employer and employee • Keeps important records on each employee and keeps them confidential • Reviews account statements from Acumen Fiscal Agent and ensures they are accurate and complete • Manages the budget/spending plan • Follows all relevant laws and rules on employment | <ul style="list-style-type: none"> • Sets up employer in the payroll system • Processes all employee paperwork • Sets up all employees in the payroll system • Processes time submissions, vendor requests, and reimbursements in accordance with the Budget/Spending Plan • Withholds and pays all required taxes • Withholds and pays all Workers' Compensation payments • Provides reports to the employer Service Coordinator and DHS program staff • Answers questions about enrollment and payroll processes • Ensures compliance with other program rules |



Acumen Fiscal Agent
Innovation • Opportunity • Freedom

Acumen Authorization Form

Complete this form and either email it to enrollment@acumen2.net, or fax it to (866) 496-4564, or mail it to our address listed below. Please call (866) 499-0624 if you have any questions.

I hereby authorize Acumen Fiscal Agent, LLC (Acumen) to:

1. 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 information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide this number on Form 2678.**
2. Represent me as an employer for employer-related tax reporting purposes, by signing Form 2678.
3. Handle all correspondence regarding employer tax reporting issues.
4. Serve as my Full-Service Agent for unemployment and withholding tax purposes. As such, Acumen shall provide all services for me, the employer, (tax, benefits, and appeals) and shall receive all documents related to my, the employer's, South Dakota unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform all acts the employer can perform relating to matters pertaining to South Dakota's unemployment compensation law and state tax withholding regulations effective signature date forward; subject to revocation.
6. Electronically send me (e.g., e-mail) information including, but not limited to employer and/or employee enrollment information, account statement reports, good-to-go information, and new products or services.

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 South Dakota Department of Labor and Regulation as well as the South Dakota 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 Acumen Fiscal Agent to act as your agent for the South Dakota Department of Labor and Regulation as well as the South Dakota Department of Revenue in the fulfilling of domestic employer responsibilities relative to the employing of persons through services funded by the State of South Dakota.

Employer of Record

The person who hires, fires, trains and manages staff.

| | |
|---------------------------------|--|
| Name: | |
| Social Security Number: | |
| Date of Birth: | |
| Street Address: | |
| City/State/Zip: | |
| Mailing Address (if different): | |
| City/State/Zip (if different): | |
| County of Residence: | |
| Phone Number: | |
| E-mail Address: | |

Participant

The individual receiving services.

| | |
|-----------------|--|
| Name: | |
| Street Address: | |
| City/State/Zip: | |
| Phone Number: | |
| E-mail Address: | |

Service Coordinator

| | |
|-----------------|--|
| Name: | |
| E-mail Address: | |
| Phone Number: | |

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

| | |
|------------|--|
| Signature: | |
|------------|--|

| | |
|-------|--|
| Date: | |
|-------|--|

Acumen Fiscal Agent, LLC.
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) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 944, Employer's ANNUAL Federal Tax Return (all 944 series) | <input type="checkbox"/> | <input type="checkbox"/> |
| Form 945, Annual Return of Withheld Federal Income Tax | <input type="checkbox"/> | <input type="checkbox"/> |
| Form CT-1, Employer's Annual Railroad Retirement Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |
| Form CT-2, Employee Representative's Quarterly Railroad Tax Return | <input type="checkbox"/> | <input type="checkbox"/> |

* 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

Date / /

Print your name here

Print your title here HCSR EMPLOYER

Best daytime phone

Now give this form to the agent to complete.

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.

EIN

| | | | |
|--|---|--|--|
| Employer's Name Here | 1 Legal name of entity (or individual) for whom the EIN is being requested | | |
| Type or print clearly. | 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.) | Employer's City, St, Zip Here |
| | 4b City, state, and ZIP code (if foreign, see instructions) MESA, AZ 85206-4704 | 5b City, state, and ZIP code (if foreign, see instructions) | |
| | 6 County and state where principal business is located | | |
| Employer's County & State Here | 7a Name of responsible party | | Employer's SSN Here |
| Employer's Name Here | 7b SSN, ITIN, or EIN | | |
| 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| 9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check. | | | |
| <input type="checkbox"/> Sole proprietor (SSN) _____ | | <input type="checkbox"/> Estate (SSN of decedent) _____ | |
| <input type="checkbox"/> Partnership | | <input type="checkbox"/> Plan administrator (TIN) _____ | |
| <input type="checkbox"/> Corporation (enter form number to be filed) _____ | | <input type="checkbox"/> Trust (TIN of grantor) _____ | |
| <input type="checkbox"/> Personal service corporation | | <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government | |
| <input type="checkbox"/> Church or church-controlled organization | | <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government | |
| <input type="checkbox"/> Other nonprofit organization (specify) _____ | | <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises | |
| <input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER | | 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) | | | |
| <input type="checkbox"/> Started new business (specify type) _____ | | <input type="checkbox"/> Banking purpose (specify purpose) _____ | |
| <input type="checkbox"/> Hired employees (Check the box and see line 13.) | | <input type="checkbox"/> Changed type of organization (specify new type) _____ | |
| <input type="checkbox"/> Compliance with IRS withholding regulations | | <input type="checkbox"/> Purchased going business | |
| <input checked="" type="checkbox"/> Other (specify) HCSR EMPLOYER | | <input type="checkbox"/> Created a trust (specify type) _____ | |
| <input type="checkbox"/> Created a pension plan (specify type) _____ | | | |
| 11 Date business started or acquired (month, day, year). See instructions. | | 12 Closing month of accounting year DECEMBER | |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none). | | 14 Reserved for future use | |
| Agricultural | Household 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. | | | |
| <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing | | <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker | |
| <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance | | <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail | |
| <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 JARED ENDERS, 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 |
| 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. | | Telephone number required |
| Employer Sign Here | Name and title (type or print clearly) HCSR EMPLOYER | | Applicant's telephone number (include area code) |
| | Signature | | Applicant's fax number (include area code) |
| | Date | | |

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.



SD Family Support 360 Program Participant/Employer Acumen Agreement Form

This Agreement is between Acumen Fiscal Agent and the Participant/Employer as stated below.

General understanding and conditions of the SD Family Support 360 Program:

- Participation in this Participant Direction option is a decision I have made after consultation with my Family Support Coordinator.
- I have received from my Family Support Coordinator any/all program related information about my service delivery options and the rules and regulations regarding my participation in the Family Support 360 Program. I understand it is my responsibility as the Employer to abide by all the rules and regulations of this program and the South Dakota FS Participant Agreement I have signed.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or the South Dakota Family Support 360 Program administrators. 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 providers/employees, as defined by the South Dakota FS policy manuals, to provide my services.
- I understand Acumen 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 provider(s)/employee(s) to begin performing work until Acumen has notified me that provider(s)/employee(s) are active in their system (Good to Go).
- I understand that if my program requires my employee (job applicant) to pass a background check I will ensure all investigation reports are kept confidential, and 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 is only authorized to represent me in processing payments as it relates to the Family Support 360 Program. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in my Budget/Spending Plan.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/employee(s) and/or request program payments within those available funds.
- I understand that if I cause work to happen above and beyond what is authorized in my Budget/Spending Plan, 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.
- The Employer of Record/Authorized Rep. is responsible to ensure service documentation notes include:
 - Description of various covered activities (services) involving the participant receiving services,
 - Record of situations or incidents (good or bad) that arise affecting the participant receiving services,
 - Ensure service documentation is completed at the time of service.

- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information as it relates only and specifically to the Family Support 360 Program.
- I understand it is my responsibility to notify my Family Support Coordinator immediately of any significant changes in circumstances that may affect the participant's Budget/Spending Plan and/or safety.
- I understand it is my responsibility to notify Acumen immediately of any changes that effect my eligibility for services. (e.g. loss of Medicaid, hospitalization, placement in a facility) I understand I may be responsible for payment of any work performed during the loss of eligibility.
- I understand all requests for payment must be submitted through Acumen's online time entry system which requires password-protected employer approval. I understand that Acumen will not process a payment request without proper employer approval.
- 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 any request for a payment that is more than 30 days from the date of service may have a delay in payment. Acumen will need to request an exception from the state. Please refer to the Paying Your Supports packet.

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

Name of Participant: _____

Name of Employer/ Representative (if applicable): _____

Phone: (____) _____ Email Address: _____

Participant/Employer Signature

Date

Acumen Fiscal Agent, LLC.
5416 E. Baseline Rd., Suite 200
Mesa, AZ 85206
Phone: (866) 499-0624
Fax: (866) 496-4564
enrollment@acumen2.net

SD EForm - 2108 V3 Complete and use the button at the end to print for mailing. To print a blank form, use print options provided by your browser

Form POA

POWER OF ATTORNEY (POA)/AUTHORIZATION OF AGENT

South Dakota Department of Labor and Regulation

Reemployment Assistance

PO Box 4730

Aberdeen, SD 57402-4730

Phone 605.626.2312 • Fax 605.626.3347

Effective Date: **That the Undersigned Employer:**

Employer's Mailing Address:

(Check One) **Coporation** **Partnership** **Individual** **LLC**

Federal ID Number: **SD RA Account Number:** **OR** **Applied For**

Does Hereby Appoint POA:

Along with its divisions and subsidiaries the true and lawful attorneys-in-fact of the undersigned, until further written notice, to represent the undersigned before any and all government bodies, agencies or instrumentalities, regarding the following matters:

POWER OF ATTORNEY/ADDRESS AUTHORIZATION (Mark all that apply)

TAX *Power of Attorney*

Indicate below the address that should receive all Tax information including rate notices, quarterly reports, benefit charges, delinquent notices, debit/credit notices. *If left blank, the address will default to the employer's mailing address listed above.*

BENEFITS *Power of Attorney*

Indicate below the address that should receive all Benefit information, including claim notices and appeals. *If left blank, the address will default to the employer's mailing address listed above.*

LIMITED *Power of Attorney*

Indicating Limited Power of Attorney denotes that the appointed POA listed above files the quarterly reports for the employer. Limited Power of Attorney also allows access to employer payroll information and tax rates. **There is no address change with Limited Power of Attorney.**

Each of said attorneys-in-fact shall have the power to act with or without the others and the power and authority to perform, in the name of and on behalf of the undersigned, every act necessary to carry out the subject matter hereof as fully as the undersigned could do. The undersigned hereby ratifies and approves the acts of said attorneys-in-fact. This authorization supersedes and revokes any prior power of attorney or authorization from the undersigned relating to the subject matter hereof.

Signature: _____ **Date:** _____

Employer's Name and Title: **Telephone Number:**



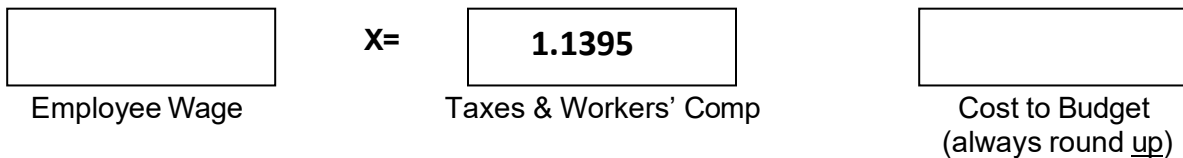
Show Me the Money

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 | - 1.75% |
| Workers' Compensation | - 3.95% |
| Total | - 13.95 % |

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."



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 1.1395. You can pay your employee an amount other than ones listed – just multiply the amount you want to pay by **1.1395**, 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.

| <i>Federal min wage</i> | Hourly Wage | Cost to Budget | <i>State min wage</i> | Hourly Wage | Cost to Budget | Hourly Wage | Cost to Budget | Hourly Wage | Cost to Budget |
|-----------------------------|---------------|----------------|---------------------------|----------------|----------------|-------------|----------------|-------------|----------------|
| | \$7.25 | \$8.26 | | \$10.00 | \$11.40 | \$13.50 | \$15.38 | \$17.00 | \$19.37 |
| | \$7.50 | \$8.55 | | \$10.25 | \$11.68 | \$13.75 | \$15.67 | \$17.25 | \$19.66 |
| | \$7.75 | \$8.83 | | \$10.50 | \$11.96 | \$14.00 | \$15.95 | \$17.50 | \$19.94 |
| | \$8.00 | \$9.12 | | \$10.80 | \$12.31 | \$14.25 | \$16.24 | \$17.75 | \$20.23 |
| | \$8.25 | \$9.40 | | \$11.00 | \$12.53 | \$14.50 | \$16.52 | \$18.00 | \$20.51 |
| | \$8.50 | \$9.69 | | \$11.25 | \$12.82 | \$14.75 | \$16.81 | \$18.25 | \$20.80 |
| | \$8.75 | \$9.97 | | \$11.50 | \$13.10 | \$15.00 | \$17.09 | \$18.50 | \$21.08 |
| | \$9.00 | \$10.26 | | \$11.75 | \$13.39 | \$15.25 | \$17.38 | \$18.75 | \$21.37 |
| | \$9.25 | \$10.54 | | \$12.00 | \$13.67 | \$15.50 | \$17.66 | \$19.00 | \$21.65 |
| | \$9.50 | \$10.83 | | \$12.25 | \$13.96 | \$15.75 | \$17.95 | \$19.25 | \$21.94 |
| | \$9.75 | \$11.11 | | \$12.50 | \$14.24 | \$16.00 | \$18.23 | \$19.50 | \$22.22 |
| | \$9.25 | \$10.54 | | \$12.75 | \$14.53 | \$16.25 | \$18.52 | \$19.75 | \$22.51 |
| | \$9.50 | \$10.83 | | \$13.00 | \$14.81 | \$16.50 | \$18.80 | \$20.00 | \$22.79 |
| | \$9.75 | \$11.11 | | \$13.25 | \$15.10 | \$16.75 | \$19.09 | | |



SD Family Support 360 Payment Schedule – July 2023 to June 2024

To ensure that your employees 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. 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: <http://acumen.dcisoftware.com>

If you prefer, you may fax your submissions to (866) 496-4564. Acumen’s fax machines can receive faxes 24 hours a day, 7 days a week. Please be sure to get verification from the fax machine that your fax was successfully sent. If you have any questions or concerns, contact one of our agents, or our Customer Call Center at (866) 499-0624 or email us at enrollment@acumen2.net

| <i>Payment Period Start Date</i> | <i>Payment Period End Date</i> | <i>Employee Pay/Vendor Requests Due NO Later Than</i> | <i>Direct Deposit/Check Date</i> |
|----------------------------------|--------------------------------|---|----------------------------------|
| 07/02/23 | 07/15/23 | Mon, 07/17/23 | Fri, 07/28/23 |
| 07/16/23 | 07/29/23 | Mon, 07/31/23 | Fri, 08/11/23 |
| 07/30/23 | 08/12/23 | Mon, 08/14/23 | Fri, 08/25/23 |
| 08/13/23 | 08/26/23 | Mon, 08/28/23 | Fri, 09/08/23 |
| 08/27/23 | 09/09/23 | Mon, 09/11/23 | Fri, 09/22/23 |
| 09/10/23 | 09/23/23 | Mon, 09/25/23 | Fri, 10/06/23 |
| 09/24/23 | 10/07/23 | Mon, 10/09/23 | Fri, 10/20/23 |
| 10/08/23 | 10/21/23 | Mon, 10/23/23 | Fri, 11/03/23 |
| 10/22/23 | 11/04/23 | Mon, 11/06/23 | Fri, 11/17/23 |
| 11/05/23 | 11/18/23 | Mon, 11/20/23 | Fri, 12/01/23 |
| 11/19/23 | 12/02/23 | Mon, 12/04/23 | Fri, 12/15/23 |
| 12/03/23 | 12/16/23 | Mon, 12/18/23 | Fri, 12/29/23 |
| 12/17/23 | 12/30/23 | Tue, 01/02/24 | Fri, 01/12/24 |
| 12/31/23 | 01/13/24 | Tue, 01/16/24 | Fri, 01/26/24 |
| 01/14/24 | 01/27/24 | Mon, 01/29/24 | Fri, 02/09/24 |
| 01/28/24 | 02/10/24 | Mon, 02/12/24 | Fri, 02/23/24 |
| 02/11/24 | 02/24/24 | Mon, 02/26/24 | Fri, 03/08/24 |
| 02/25/24 | 03/09/24 | Mon, 03/11/24 | Fri, 03/22/24 |
| 03/10/24 | 03/23/24 | Mon, 03/25/24 | Thu, 04/04/24 |
| 03/24/24 | 04/06/24 | Mon, 04/08/24 | Fri, 04/19/24 |
| 04/07/24 | 04/20/24 | Mon, 04/22/24 | Fri, 05/03/24 |
| 04/21/24 | 05/04/24 | Mon, 05/06/24 | Fri, 05/17/24 |
| 05/05/24 | 05/18/24 | Mon, 05/20/24 | Fri, 05/31/24 |
| 05/19/24 | 06/01/24 | Mon, 06/03/24 | Fri, 06/14/24 |
| 06/02/24 | 06/15/24 | Mon, 06/17/24 | Fri, 06/28/24 |
| 06/16/24 | 06/29/24 | Mon, 07/01/24 | Fri, 07/12/24 |

“Payment Period Start/End Date” is the first/last day of service pay period (days worked).

“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.

“Employee and Vendor Requests Due NO Later Than” is the last date that your time sheets or payment requests can be received, or that your WTE approvals can be entered, for the pay period.

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



CHANGE INFORMATION FORM: PARTICIPANT/EMPLOYER

Please complete this form and return to Acumen by one of the following methods:

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

Fax: (866) 496-4564

Email: enrollment@acumen2.net

Change PARTICIPANT Information

Complete this section when there is a change in participant information. The participant is the individual receiving services. If the participant is also the employer, please complete this section **only**. For a name change, provide the previous name, new name, and attach a legal document supporting the name change.

Change In (select all that apply): Name Address Phone Number E-mail Address

| | |
|------------------------|------------------------|
| Current/Previous Name: | New Name (if changed): |
|------------------------|------------------------|

Street Address:

City/State/Zip:

Phone Number:

| | |
|-----------------|-------------------|
| E-mail Address: | Client ID Number: |
|-----------------|-------------------|

Signature (Employer or Authorized Rep):

Date:

Change EMPLOYER Information

Complete this section when there is a change in employer information. The employer is the individual who hires, trains, and manages staff. If the participant is also the employer, please complete the participant section only. For a name change, provide the previous name, new name, and attach a legal document supporting the name change.

Change In (select all that apply): Name Address Phone Number E-mail Address

| | |
|------------------------|------------------------|
| Current/Previous Name: | New Name (if changed): |
|------------------------|------------------------|

Street Address (if changed):

City/State/Zip (if changed):

Phone Number (if changed):

| | |
|-----------------|-------------------|
| E-mail Address: | Client ID Number: |
|-----------------|-------------------|

Signature (Employer or Authorized Rep):

Date:

Acumen Fiscal Agent, LLC
 5416 E. Baseline Road, Suite 200
 Mesa, AZ 85206
 Phone: (866) 499-0624
 Fax: (866) 496-4564
enrollment@acumen2.net



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.