

## Employer Packet (Keep this folder for your records)

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

### Becoming an Employer

Inside this folder you will find the necessary forms and instructions that authorize Acumen to act on your behalf as your Fiscal/Employer Agent (F/EA). These forms relate to the withholding and filing of employer- and employee- related taxes. This folder cover provides you with reference information to assist you in being an employer.

The following forms are needed to authorize Acumen to act as your Fiscal Employer Agent. Please complete 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 the 2678 Form.

- |  |                 |
|--|-----------------|
| <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<br>Fill out numbers 1, 5a, 5b, 6, 7a, 7b, and sign | Date Sent _____ |
| <input type="checkbox"/> Employer Agreement Form<br>Indicate if you will provide Workers' Compensation to your employees                   | Date Sent _____ |
| <input type="checkbox"/> State of HI Dept of Taxation Power of Attorney – Form N-848   | Date Sent _____ |

### Email, Fax or Mail Information to Acumen

Acumen Fiscal Agent, LLC.  
1003 Bishop St., Ste. 1100  
Pauahi Tower  
Honolulu, HI 96813  
Fax: (808) 427-8180

Customer Service Toll Free: (866) 759-9498

## **Basic Employment Law**

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

### **When You Hire an Employee:**

1. It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.
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](http://www.acumenfiscalagent.com), choose your state, and then find your program.
3. Please allow up to two weeks before scheduling your employee's first day of work to be sure all federal and any required state or program clearances have been received.

Avoid the temptation to classify your workers as independent contractors, as they probably are not. If you have any questions, please call us at (866) 759-9498.

### **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.
3. You must pay your employees at least minimum wage.

### **If You Need to Terminate Employment:**

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

The Hawaii Department of Labor and Industrial Relations states, “if you are discharging an employee, you must pay them in full at the time of discharge or no later than the next work day.” If you decide to discharge an employee, please contact Acumen first to request a final paycheck. It is best to have the final paycheck in hand when you discharge the employee.

### **More Information:**

For free information, you can access:

- The Federal Department of Labor: [www.dol.gov](http://www.dol.gov). They issue a *Small Business Handbook*, which is helpful. It can be viewed and downloaded for free.
- The Hawaii Department of Labor and Industrial Relations: <http://www.hawaii.gov/labor/>.
- The Hawaii Department of Taxation: <http://hawaii.gov/tax>.

Recommended Reading: *The Employer's Legal Handbook*, published by Nolo. This book can be purchased online at [www.nolo.com](http://www.nolo.com) or from area bookstores.

## Workers' Compensation

Workers' Compensation is optional in this program. However, Acumen strongly suggests that each employer provide Workers' Compensation coverage for their employees. If you provide Workers' Compensation, Acumen will obtain a policy on the employer's behalf and the premium cost of the Workers' Compensation policy will be deducted from the participant's budgeted funds. If you choose to opt out of providing Workers' Compensation, you as the employer, will take full responsibility, release and agree to hold harmless Acumen. You may also be liable if an employee is injured on the job. This responsibility can include covering the cost of the injury, follow-up care and any related disability. Funding to cover the cost of Workers' Compensation is included in the "Cost to You" column on the Show Me the Money with Work Comp page in the Paying for Your Supports section of this enrollment packet.

You can do your part to prevent injury by providing a safe, hazard free workplace, and by training your employees on how best to support you. If you choose to provide Workers' Compensation to your employees, you will need to indicate that choice on the Employer Agreement. A Workers' Compensation poster will be sent to you with your Good to Go materials once you are set up in our systems. This poster should be displayed in a prominent place to inform your employees of their rights and the resources available to them. For more information, please visit [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com), click on the "Resources" tab, and then locate the "Workers Compensation" section.

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

## Overtime

Overtime is defined as "work in excess of 40 hours in a work week." Overtime must be paid at time-and-one-half of the employee's regular hourly wage. A work week is defined as Sunday to Saturday.

## Reports

We will provide you with a report each month that summarizes your employee's time, your monthly allocation, and declining balance, so you are aware of the remaining amount. It is important to read this report and to call us with any questions that you may have.

## Communication

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

1. If you have a question, you can email [customerservice@acumen2.net](mailto:customerservice@acumen2.net) or call (866) 759-9498 24/7 (except holidays) to speak with a representative. Remember, the call is toll-free and we'd love to hear from you. Our TTY toll-free number is (888) 853-0010.
2. If you have a suggestion, complaint, or concern, please contact Acumen's President directly by calling toll-free (888) 530-7473 and leaving a message. Your call will be returned within two business days.

### HAWAII OFFICE:

Acumen Fiscal Agent, LLC.  
1003 Bishop St., Ste. 1100  
Pauahi Tower  
Honolulu, HI 96813  
(808) 452-1320  
Fax: (808) 427-8180  
[Enrollment-hi@acumen2.net](mailto:Enrollment-hi@acumen2.net)



### MAIN OFFICE:

Acumen Fiscal Agent, LLC.  
5416 E Baseline Rd., Suite 200  
Mesa, AZ 85206  
Toll Free: (866) 759-9498  
Fax: (866) 240-2386  
[customerservice@acumen2.net](mailto:customerservice@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)



## **Acumen HI-CDO Employer Enrollment Paperwork Guide**

Follow the helpful tips below to successfully complete the paperwork for you as an employer:

- We suggest using our *Acumen Electronic Enrollment System* to quickly and easily get yourself and any employees enrolled. To use the system, go to website at [acumenfiscalagent.com](http://acumenfiscalagent.com) and click the Enroll Now button.
- If you prefer to complete the forms by hand, contact our Customer Service team at (866) 759-9498 if you need any additional blank forms.
- All forms requesting an address **must** be a physical address (PO Boxes are only accepted as mailing address on Authorization Form).
- The Employer will be managing services and time worked. The Participant is the person receiving services. Sometimes they are the same person. Employers are to fill in and sign all sections indicated as “Employer” or “Participant/Employer.” The Participant name is placed where just “Participant” is indicated.
- Employer forms should be dated on the date it is signed.
- DO NOT cross out mistakes. A new form will need to be completed if mistakes are made.
- Write information requested on the line provided for the information (ex-write the town, state, zip on the line provided, not on the street address line)
- Employer enrollment will be considered completed when all forms are received by Enrollment Dept. accurately and completely.
- Once your first employee is completely enrolled, the Employer and Employee will receive a Good-to-Go letter via email or mail indicating the Good-to-Go (start date) for the Employee. The Employee is not to start working until the Good-to-Go date. Any work done prior to this date cannot be paid by Acumen. Refer to Employer agreement.

Instructions for each form: Complete all fields with instructions in the black boxes to ensure forms are completed.

**A wet (hand-written) signature is required for the following forms: Form N-848, Form SS4, Form 8821, and Form 2678.**

- HI-CDO Employer/Designated Representative Agreement Form
  - Read agreement and complete all fields of this agreement
  - On page 2, add Participant name, Employer name, Employer phone number and email address
  - Employer sign and date where it states “Participant/Employer”
- Authorization Form
  - Add the Employer information on the left, and include the mailing address if applicable
  - Participant information is to be filled in on the right, as indicated
  - Case manager name, phone number and email is not required but all are recommended
  - Employer sign and date
- Form N-848 – Power of Attorney
  - 1<sup>st</sup> page – add info requested in areas where black boxes request info
  - 2<sup>nd</sup> page – Sign and date, print name below signature
- Form SS-4 – Application for Employer Identification Number
  - Complete fields 1, 5a, 5b, 6, 7a (same name as 1), 7b (SSN), sign and date. Print name above signature.
- Form 8821 – Tax Information Authorization
  - Review and complete field 1 – Taxpayer Information, Taxpayer Name and Address
  - Sign and date, print employer name below signature
- Form 2678 – Employer/Payer Appointment of Agent
  - Part 2 – Review and complete Employer’s Name in box #2 and Address in #4 boxes
  - Sign and date, fill in name and phone number on right of signature

Fax all forms to **866-240-2386** or scan and email to [enrollment@acumen2.net](mailto:enrollment@acumen2.net)

**Or, mail the entire packet to:**

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

Phone: (866) 759-9498  
Fax: (866) 240-2386  
TTY: (888) 853-0010



# HI-CDO Acumen Authorization Form

Complete each item and fax (808) 427-8180 or mail 1003 Bishop St., Ste. 1100, Honolulu HI 96813 to Acumen. Please call (808) 452-1320 if you have any questions.

**I hereby authorize Acumen Fiscal Agent (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 EIN information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide the applicable information to Acumen by requesting and completing the Employer's Previous Business Information form.**
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 tax services for me, the employer, and shall receive all documents related to my, the employer's, Hawaii unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform any and all acts the employer can perform relating to matters pertaining to Hawaii'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, reports, good-to-go information, applicable notices, 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 termination, revocation or a subsequent authorization or power of attorney by the Hawaii Department of Labor and Industrial Relations and/or Hawaii Department of Taxation.

**What am I really authorizing?**

- Your appointment grants Acumen Fiscal Agent to act as your agent for acts required under IRC Section 3504 & Tres. Reg 31.3504.
- You are appointing Acumen Fiscal Agent to act as your agent for the Hawaii Department of Labor and Industrial Relations and Hawaii Department of Taxation in the fulfilling of domestic employer responsibilities relative to the employing of persons through the Consumer-Directed option of Hawaii's Home and Community Based Services Medicaid Waiver program.

**Employer**

**Participant**

The person who hires, fires, trains and manages staff. (If the Participant is also the Employer, enter the Participant's information in both the Participant and Employer sections).

The individual receiving services.

Name:		Name:	
Social Security Number:		Social Security Number:	
Street Address:		Date of Birth:	
City/State/Zip:		Physical Address (if different than employer):	
Mailing Address (if different):		City/State/Zip (if different than employer):	
City/State/Zip (if different):		<b>Case Manager</b>	
County of Residence:		Name:	
Phone Number:		E-mail Address:	
E-mail Address:		Phone Number:	

Employer Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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)**

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**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

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](http://www.irs.gov/FormSS4) for instructions and the latest information.

OMB No. 1545-0003

EIN

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		<b>Employer's Street Address Here</b>
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name	
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box) <b>5416 E BASELINE RD STE 200</b>	<b>5a</b> Street address (if different) (Don't enter a P.O. box.)	<b>Employer's City, St, Zip Here</b>
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions) <b>MESA AZ 85206-4704</b>	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)	

<b>Employer's County &amp; State Here</b>	<b>6</b> County and state where principal business is located	<b>Employer's SSN Here</b>
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<b>Employer's Name Here</b>	<b>7a</b> Name of responsible party	<b>7b</b> SSN, ITIN, or EIN
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<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members
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<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No
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<b>9a Type of entity</b> (check only one box). <b>Caution:</b> 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) <b>HCSR EMPLOYER</b>	Group Exemption Number (GEN) if any _____

<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____
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<b>10 Reason for applying</b> (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) <b>HCSR EMPLOYER</b>	<input type="checkbox"/> Created a trust (specify type) _____
	<input type="checkbox"/> Created a pension plan (specify type) _____

<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year <b>DECEMBER</b>
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<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter <input type="checkbox"/>		
<table border="1"> <tr> <td>Agricultural</td> <td>Household</td> <td>Other</td> </tr> </table>		Agricultural	Household
Agricultural	Household	Other	

<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)
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<b>16</b> Check <b>one</b> 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) <b>HCSR EMPLOYER</b>

<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>HCSR EMPLOYER</b>
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<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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<b>Third Party Designee</b>	Complete this section <b>only</b> 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 <b>ALMA STEWART, SUNNY HUDSON</b>	Designee's telephone number (include area code) <b>(623) 792-6100</b>
	Address and ZIP code <b>5416 E BASELINE RD STE 200, MESA AZ 85206-4704</b>	Designee's fax number (include area code) <b>(480) 371-2241</b>

<b>Employer's Name Here</b>	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.	<b>Telephone number required</b>
	Name and title (type or print clearly) <b>HCSR EMPLOYER</b>	Applicant's telephone number (include area code)

<b>Employer Sign Here</b>	Signature _____	Date _____	Applicant's fax number (include area code)
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**Employer's Date Here**

See below to determine whether you need an EIN. However, for further information on applying for an EIN, including how to submit an EIN application, see the separate instructions at [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4).

## 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.<sup>1</sup> 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), 10-14, 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) <sup>2</sup>	complete lines 1-18 (as applicable).
purchased a going business <sup>3</sup>	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 <sup>4</sup>	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator <sup>5</sup>	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 <sup>6</sup>	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 <sup>7</sup>	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 <sup>8</sup> , 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 <sup>9</sup>	complete lines 1-18 (as applicable).

<sup>1</sup> 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.

<sup>2</sup> 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).

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

<sup>4</sup> 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.

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

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

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

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

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



## HI Consumer Directed Option Employer-Designated Representative/Acumen Agreement Form

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

General understanding and conditions of the Home and Community Based Services Consumer-Directed Services Option (CDO):

- Participation in this Home and Community Based Services Consumer-Directed Option (CDO) is a decision made after consultation with the Case Manager.
- I have received from the Case Manager any/all program related information about the service delivery options and the rules and regulations regarding participation in the CDO. I understand it is my responsibility as the Employer/Designated Representative (Employer) to abide by all the rules and regulations of this program.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent, the State of Hawaii, Department of Health or the Developmental Disabilities Division.
- 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 the Final Rule effective December 1, 2016. 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. This includes overtime and any hours that are above what is authorized in the Individualized Service Plan (ISP) and/or within program rules. (Federal link: [https://www.dol.gov/whd/homecare/homecare\\_guide.pdf](https://www.dol.gov/whd/homecare/homecare_guide.pdf)) (State link: <http://labor.hawaii.gov/>)
- I understand that Acumen is only authorized to represent me in processing payments as it relates to this CDO. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in the Individualized Service Plan.
- I have read and understand the Roles and Responsibilities sheet provided in the Acumen start-up packet.
- 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 units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in the Individualized Service Plan, I, as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to hire employees only over the age of 18. It is my responsibility to train my employees/providers to implement the CD services in the ISP. The training must be done before they can work with the participant(s).
- 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 any new 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 the program requires my current employee(s) (job applicant) and future applicants to pass a background check I will ensure all investigation reports are kept confidential, will not be shared, and will be disposed of properly given that they include sensitive data (e.g., criminal history) and personally identifiable information (e.g., name, DOB, SSN).
- I understand that I must follow the Fair Credit Reporting Act (FCRA) requirements related to background check investigations.
- I understand it is my responsibility to notify the Case Manager immediately of any significant changes in circumstances that may affect the participant's Individualized Service Plan and/or safety.
- I understand it is my responsibility to notify Acumen immediately of any changes that effect eligibility for CDO services. I understand I may be responsible for payment of any work performed during the loss of eligibility. I understand it is my responsibility to review and approve all time submissions prior to submitting them to Acumen to ensure accuracy and confirm they are authorized for processing.



- I understand all requests for payment must be submitted through Acumen's electronic time entry system. I understand that Acumen will not process a payment request without proper employer approval.
- I understand my employee(s) must be paid time and one half for all hours worked over 40 in a work week. A work week is from Sunday to Saturday.
- 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 authorize Acumen to electronically send me information (e.g. email) including but not limited to account statement reports. I understand that I have the ability to opt-out of electronic communication upon request, and can receive this through U.S. Mail service. To opt-out of receiving electronic communication, contact Acumen's Customer Service department at (866) 759-9498.
- I understand that **Workers' Compensation, governed by Hawaii Revised Statutes Chapter 386**, is not a requirement in the CDO for beneficiaries of Hawaii's 1915(c) Home and Community Based Services Medicaid Waiver program.
- I have been given the option by the program to provide Workers' Compensation for my employees. If I choose to provide it, I understand it is my responsibility to notify Acumen by choosing the option listed below. Acumen will obtain a policy for each of my employees on my behalf and payment of the Workers' Compensation policy will be paid by Acumen from my budgeted funds.
- If I choose to not provide Workers' Compensation, I understand that I take full responsibility, release and agree to hold harmless Acumen, and will be liable if an employee is injured on the job. This responsibility could include covering the cost of the injury, follow-up care and any related disability.
- I understand if I choose to provide Workers' Compensation that Acumen will provide a Workers' Compensation poster. The poster provides information to my employee regarding what to do if they are injured on the job. I understand this poster must be displayed in an area of the home where it can be easily viewed and read by my employee during the work day. I understand that I may face penalties and/or fines if I fail to post the Workers' Compensation poster. I, as the employer, will be personally responsible for paying these penalties and/or fines.

Please check one (required):

I have \_\_\_\_\_ chosen to **provide** Workers' Compensation for my employees (*preferred*).

I have \_\_\_\_\_ chosen **NOT** to provide Workers' Compensation for my employees.

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

Name of Participant: \_\_\_\_\_

Name of Employer: \_\_\_\_\_

Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_

The phone # and email address provided will be added into the participant's account as the primary phone # and email address.

\_\_\_\_\_  
*Employer Signature*

\_\_\_\_\_  
*Date*

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**POWER OF ATTORNEY**



N848\_I 2022A 01 VID01

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

This Power of Attorney will EXPIRE six (6) years from the latest date a Taxpayer signs this document

**PART I POWER OF ATTORNEY (Please type or print.)**

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 5.

Taxpayer name(s) and address	Social security number(s)	Federal employer identification number
	Daytime telephone number ( )	Fax number ( )
	E-mail address	

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

**2 Representative(s)** must be an individual and must sign and date this form on page 2, Part II.

Individual name and address SUNNY HUDSON 5416 E BASELINE RD STE 200 MESA, AZ 85206-4704	VPID or TMRID T-049-748-2240 Social Security No. _____ Telephone No. (623) 792-6100 Fax No. (480) 371-2241 E-mail address TAX-HI@ACUMEN2.NET
<input type="checkbox"/> Paid employee <input type="checkbox"/> Accountant, Attorney, Enrolled Agent <input checked="" type="checkbox"/> Other	Check if new: Address <input checked="" type="checkbox"/> Telephone <input checked="" type="checkbox"/> Fax <input checked="" type="checkbox"/> E-mail <input checked="" type="checkbox"/>
Individual name and address ALMA STEWART 5416 E BASELINE RD STE 200 MESA, AZ 85206-4704	VPID or TMRID T-164-693-3504 Social Security No. _____ Telephone No. (623) 792-6100 Fax No. (480) 371-2241 E-mail address TAX-HI@ACUMEN2.NET
<input type="checkbox"/> Paid employee <input type="checkbox"/> Accountant, Attorney, Enrolled Agent <input checked="" type="checkbox"/> Other	Check if new: Address <input checked="" type="checkbox"/> Telephone <input checked="" type="checkbox"/> Fax <input checked="" type="checkbox"/> E-mail <input checked="" type="checkbox"/>
Individual name and address RISHONAH CARTER 5416 E BASELINE RD STE 200 MESA, AZ 85206-4704	VPID or TMRID T-061-391-4112 Social Security No. _____ Telephone No. (623) 792-6100 Fax No. (480) 371-2241 E-mail address TAX-HI@ACUMEN2.NET
<input type="checkbox"/> Paid employee <input type="checkbox"/> Accountant, Attorney, Enrolled Agent <input checked="" type="checkbox"/> Other	Check if new: Address <input checked="" type="checkbox"/> Telephone <input checked="" type="checkbox"/> Fax <input checked="" type="checkbox"/> E-mail <input checked="" type="checkbox"/>
Individual name and address	VPID or TMRID _____ Social Security No. _____ Telephone No. ( ) _____ Fax No. ( ) _____ E-mail address _____
<input type="checkbox"/> Paid employee <input type="checkbox"/> Accountant, Attorney, Enrolled Agent <input type="checkbox"/> Other	Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>

to represent the taxpayer(s) before the Department of Taxation, State of Hawaii, for the following acts:

**3 Acts authorized (you are required to complete this line 3).** (Stating "All Taxes" or "All Periods" on line 3 is NOT acceptable.) With the exception of the acts described in line 4b, I (we) authorize my (our) representative(s) to receive and inspect my (our) confidential tax information and to perform acts that I (we) can perform with respect to the tax matters described below. For example, my (our) representative(s) shall have the authority to sign any agreements, consents, tax clearance applications, or similar documents (but see instructions for authorizing a representative to sign a return). Please note that the tax year(s) or period(s) on line 3 can extend only 3 years after the current year. For example, if Form N-848 is submitted at any time in 2022, the tax year or period on line 3 cannot be extended beyond December 31, 2025. Also, please note that all correspondence from the Department of Taxation will be sent to the taxpayer. See page 2 of the instructions on how to revoke an existing power of attorney.

Complete a separate line for each specific tax type. All three (3) columns of the line must be completed for the tax type.

Hawaii Tax I.D. Number (e.g., GE-001-002-1234-01)	Type of Tax (Income, General Excise, etc.)	Year(s) or Period(s)
	WITHHOLDING TAX	2025-2028

**4a Additional acts authorized.** In addition to the acts listed on line 3 above, I (we) authorize my (our) representative(s) to perform the following acts (see instructions):

Authorize disclosure to third parties;  Substitute or add representatives;  Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**4b Specific acts not authorized.** My (our) representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a Hawaii tax liability.

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions): \_\_\_\_\_

**5 Signature of Taxpayer(s).** If a tax matter concerns a year in which a joint return was filed, **both** spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

➤ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

DOMESTIC EMPLOYER

Signature	Date	Title (if applicable)
Print Name	Print name of taxpayer from line 1 if other than individual	
Signature	Date	Title (if applicable)
Print Name		

**PART II SIGNATURE OF REPRESENTATIVE(S)**

➤ **IF NOT COMPLETED, SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Type or Print Name	Signature	Date
SUNNY HUDSON		
ALMA STEWART		
RISHONAH CARTER		

**Filing the Power of Attorney**

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. Unless you are provided with contact instructions by a representative from the Department of Taxation, mail the completed Form N-848 to:

Hawaii Department of Taxation  
P.O. Box 259  
Honolulu, HI 96809-0259

or send it by FAX to (808) 587-1488





Re: Employer Seeking Employee

Thank you for contacting Acumen and informing us that you need a direct service worker for \_\_\_\_\_ (participant's name) in program HI-\_\_\_\_\_.  
By completing this form you are indicating that you are asking for Acumen's assistance in finding a domestic household employee (direct service worker) and you understand the roles and responsibilities described below.

Please complete the following information:

Your name (print): \_\_\_\_\_

Preferred Contact (phone and/or email): \_\_\_\_\_

Location of the work (island, town): \_\_\_\_\_

Does the employee need to have a car to transport the participant? \_\_\_\_\_

Experience/Languages/Certifications/Skills needed (be brief):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Acumen will only use the information above to find individuals seeking and will not provide your information to anyone but will pass on information to you if a potential employee is identified. We are simply providing a way for you to connect with each other. It is your responsibility to contact the individual and decide if you want to hire them or not. Acumen is not recommending the employee and not recommending you as an employer.

If you decide to hire the person, contact your Agent and Acumen will provide the usual contracted services for enrollment, background checks, and payroll. Please note that it is the employer's responsibility to train your employees before enrollment is completed.

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

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

Email: [Enrollment-hi@acumen2.net](mailto:Enrollment-hi@acumen2.net)

FAX: (808) 427-8180

Mail: 1003 Bishop Street, Ste. 1100

Honolulu, HI 96813

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## **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.

# CHANGE INFORMATION FORM: PARTICIPANT or EMPLOYER



Complete this top section when there is a change in the **PARTICIPANT**'s (the individual receiving care services) information. If the Participant is also the Employer, please complete this top section **ONLY**.

FOR A NAME CHANGE: please provide your registered & new names and complete & return this form along with a copy of your Social Security card showing your new name.

Change In (select all that apply):	Name <input type="checkbox"/>	Address <input type="checkbox"/>	Phone Number <input type="checkbox"/>	E-mail Address <input type="checkbox"/>
PARTICIPANT Name:		New Name (if changed):		
Physical Address (if changed):				
Mailing Address (if changed):				
Phone Number:				
E-mail Address:				
Acumen Participant ID Number and program (CDO, VDC, CLP-PD):				
Signature (Employer or Authorized Rep):				
Date:				
Participant is also the Employer				

Complete the bottom section when there is a change in the **EMPLOYER**'s (the person managing the care services & budget) contact information. If the Participant is also the Employer, please complete the top section **ONLY**.

FOR A NAME CHANGE: please provide your registered & new names and complete & return this form along with a copy of your Social Security card showing your new name.

Change In (select all that apply):	Name <input type="checkbox"/>	Address <input type="checkbox"/>	Phone Number <input type="checkbox"/>	E-mail Address <input type="checkbox"/>
EMPLOYER Name:		New Name (if changed):		
Physical Address (if changed):				
Mailing Address (if changed):				
Phone Number (if changed):				
E-mail Address:				
Acumen Participant ID Number and program (CDO, VDC, CLP-PD):				
Signature (Employer or Authorized Rep):				
Date:				

**Please return this completed form & any additional forms to Acumen by:**

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



# HAWAII EMPLOYEE TERMINATION FORM

Employers must complete the following information when an employee stops working for them. Please complete this form and return it to Acumen in one of the following ways:

Mail: 1003 BISHOP ST., STE. 1100, HONOLULU HI 96813  
Fax: (808) 427-8180  
E-mail: ENROLLMENT-HI@acumen2.net

Your state has laws regarding how quickly an employee's final paycheck must be issued. Please make sure the final hours owed to your employee have been approved and submitted so Acumen can help you comply with the final paycheck laws in your state.

EMPLOYEE NAME:	
EMPLOYEE ID #: HI _ _ _ _	
LAST DATE OF EMPLOYMENT:	CHECK ONE
	VOLUNTARY <input type="checkbox"/> INVOLUNTARY <input type="checkbox"/>
REASON FOR ENDING EMPLOYMENT:	
IF YOUR EMPLOYEE RECEIVES PAYCHECKS IN THE MAIL, THE FINAL PAYCHECK WILL BE SENT TO THE ADDRESS ON FILE. IF THE CHECK NEEDS TO BE SENT TO A DIFFERENT ADDRESS, PLEASE PROVIDE THAT ADDRESS BELOW:	
IF YOUR EMPLOYEE RECEIVES PAYCHECKS ELECTRONICALLY (DIRECT DEPOSIT OR PAYCARD), THE FINAL PAYCHECK WILL BE DELIVERED ELECTRONICALLY. IF A PAPER CHECK IS NEEDED INSTEAD, PLEASE PROVIDE THE ADDRESS WHERE THAT CHECK SHOULD BE SENT BELOW:	

PARTICIPANT NAME:	ID #: HI _ _ _ _
PARTICIPANT PROGRAM: (HI-CDO, HI-VDC, HI-CLP-PD)	
EMPLOYER NAME:	
EMPLOYER SIGNATURE:	DATE:

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

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

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



## Employee Packet

(Keep this folder for your records)

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

- Interview applicants and decide who you think would be the best fit for your particular needs.
- Have the person you decide to hire complete and send the following to Acumen:
  - Employment Application (optional)
  - I-9 Employment Eligibility Verification
    - Your employee fills out **Section I**.
    - As the Employer, you fill out **Section II**. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and re-submit the form to Acumen within three days of the actual date of hire.
    - To review Frequently Asked Questions about Form I-9, please visit [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com), choose your state, and then find your program.
  - W-4 Employee's Withholding Allowance Certificate
  - HW-4 Employee's State of Hawaii Withholding Allowance Certificate
  - Employee Agreement
  - Employee Rate Form
  - Consent to Release Information from CPS Central Registry (**original required**)

Fax or mail completed forms to Acumen. Acumen will notify you when your employee can begin working. Do not allow any work to be performed prior to this notification. It will take approximately 3-4 business days before an applicant is clear for hire. However, it could take longer due to the background check process. Please allow two weeks before scheduling your employee's first day of work to be sure all federal and state clearances have been received.

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

**For your records, fill this out for each employee (keep a copy of each item for each employee):**

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_

Phone # \_\_\_\_\_ Address \_\_\_\_\_

W-4  I-9  HW-4

Employee Agreement

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_

Phone # \_\_\_\_\_ Address \_\_\_\_\_

W-4  I-9  HW-4

Employee Agreement

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_

Phone # \_\_\_\_\_ Address \_\_\_\_\_

W-4  I-9  HW-4

Employee Agreement

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

Employee Name \_\_\_\_\_ Date Hired \_\_\_\_\_

Phone # \_\_\_\_\_ Address \_\_\_\_\_

W-4  I-9  HW-4

Employee Agreement

Comments \_\_\_\_\_

Date Terminated \_\_\_\_\_

If you have questions, please e-mail [customerservice@acumen2.net](mailto:customerservice@acumen2.net) or call (866) 759-9498 to speak with a representative.



## **Employee Changes and Termination**

Complete the *Employee Change Form* if an employee changes his or her name or address. Complete the *Employee Termination Form* when an employee no longer works for you. These changes should be reported to Acumen as soon as possible. Fax or mail completed forms to Acumen.

## **Employee Files**

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

## **Confidentiality and Protection of Records**

Employees must not disclose or knowingly permit the disclosure of any information concerning the participant, the employer, or his/her family to any unauthorized person.

## **Earned Income Credit**

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

## **Background Checks**

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

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



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

# EMPLOYMENT APPLICATION

PARTICIPANT'S NAME: \_\_\_\_\_

---

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## PERSONAL INFORMATION:

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

---

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## EMPLOYMENT ELIGIBILITY:

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

Are you currently employed:  YES  NO

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

Are you 18 years of age or older?  YES  NO

---

---

## LICENSES AND CERTIFICATIONS:

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

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

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

Please list any other professional certifications: \_\_\_\_\_

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## LIST THREE PERSONAL REFERENCES:

\_\_\_\_\_  
(Name) (Address) (Phone Number)

\_\_\_\_\_  
(Name) (Address) (Phone Number)

\_\_\_\_\_  
(Name) (Address) (Phone Number)

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

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

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

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

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**BRIEFLY LIST REASONS YOU SHOULD BE CONSIDERED FOR THIS JOB:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**APPLICANT ACKNOWLEDGEMENT**

You \_\_\_ may \_\_\_ may not contact my current employer. If not, reason: \_\_\_\_\_

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

Comments: \_\_\_\_\_

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

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

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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## **Acumen HI-CDO Employee Enrollment Paperwork Guide**

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

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

### **Instructions for each form:**

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

- **Form W-4 – Employee’s Withholding Certificate** (Federal Tax Form) (EMPLOYEE completes this form)
  - Complete Step 1, Boxes A thru C
    - Write in your home/street/physical address – NOT mailing address
  - Complete Step 2 IF the employee has multiple jobs OR they’re married & filing jointly and their spouse works
  - Complete Step 3 (the employee will need to answer the questions to get the answer for Box 3)
  - Complete Step 4 IF the employee would like to have additional monies withheld
  - Complete Step 5 with the employee’s signature & date
  - Employer writes in their first & last name and their street address
  
- **Form HW-4 - Employee’s Withholding Allowance & Status Certificate** (State Tax Form) (EMPLOYEE completes this form)
  - Complete Section A, Boxes 1 thru 4
    - Write in your home/street/physical address – NOT mailing address
    - Box 4 MUST have a number, even if it’s a zero
    - Complete Box 5 IF the employee would like additional monies withheld
  - Employee to date & sign
  - Section B remains blank & does NOT need to be completed
  
- **Form USCIS I-9 – Employment Eligibility Verification**
  - Section 1, Page 1 – Employee Information and Attestation (EMPLOYEE to complete this page)
    - Employee fills in all personal information in Section 1
    - For “Other Last Names”, this includes maiden & former married names (even if it has been some time since the name was used. If it does not apply, write N/A
    - Write in your home/street/physical address – NOT mailing address
    - For “Apt Number”, if it does not apply, write N/A
    - Check off the box (1, 2, 3 or 4) that applies for your Citizenship/Immigration status.
      - If box 3 or 4 is selected, fill in the information requested in those boxes.
    - Employee signs & dates the form
    - For the Preparer and/or Translator Certification, if the Employee did NOT need a translator or assistance filling out page 1 of this form, check off the first box and move on to page 2
      - If the Employee needed assistance, check off the 2<sup>nd</sup> box and write in the translator’s information
  - Section 2, Page 2 – Employer or Authorized Representative Review and Verification (EMPLOYER to complete this page) – please refer to the [LIST OF ACCEPTABLE DOCUMENTS](#).  
 The Employee will need to provide to the Employer one current form of identification from List A. If the employee does not have any documents on List A, they can provide one current form of identification from List B as well as one document from List C instead.  
 It is the Employer’s responsibility to make sure the information written on all forms match the information listed on the identifications that the employee provided.
    - Write in the Employee’s Last name, First name, & Middle Initial as it’s written on page 1
      - If they do not have a Middle Initial, write N/A
    - Write in the number of the box that was checked off on page 1 for their Citizenship status
    - If the employee provided an identification from List A, complete the List A Column ONLY
    - If the employee provided an identification from List B, complete the List B Column AND
    - If the employee provided a document from List C, complete the List C Column.
    - For the Employee’s First Date of Employment, write in the same date as when the Employer signs the form OR a future date, NOT a date prior to the Employer’s signature date
    - Employer to complete the following section up to, but not including Section 3
      - Title of Employer is “Domestic Employer”
      - Employer’s Business or Organization Name is the Employer’s first & Last name
      - Employer’s Business or Organization Address is the Employer’s street address
  - Section 3 Reverification and Rehires – DO NOT COMPLETE OR SIGN THIS SECTION



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

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

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

You can send all completed forms by either

**Fax to 808-427-8180**

OR

**email to [enrollment-hi@acumen2.net](mailto:enrollment-hi@acumen2.net)**

OR

**mail the original documents to:**

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

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



# Employment Eligibility Verification

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

USCIS  
Form I-9

OMB No.1615-0047

Expires 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		Employee's Email Address			Employee's Telephone Number
<b>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.</b>	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 <b>Item Numbers 2. and 3.</b> above) authorized to work until (exp. date, if any)						
If you check <b>Item Number 4.</b> , 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
<b>Document Title 1</b>					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Document Title 2 (if any)</b>	<b>Additional Information</b>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Document Title 3 (if any)</b>					
Issuing Authority	<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.				
Document Number (if any)					
Expiration Date (if any)					

<b>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.</b>		First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative		Signature of Employer or Authorized Representative
Employer's Business or Organization Name		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Address, City or Town, State, ZIP Code		

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

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>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"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(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.</li> </ol> </li> </ol> </li> <li>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</li> </ol>	OR	<ol style="list-style-type: none"> <li>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</li> <li>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</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	AND	<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>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</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security               <p style="margin-left: 20px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4</b>, document, not a List C document.</p> </li> </ol>
<p><b>Acceptable Receipts</b></p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

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



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

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

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

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

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

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

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

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

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

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

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

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



# Supplement B, Reverification and Rehire (formerly Section 3)

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

USCIS  
Form I-9  
Supplement B  
OMB No. 1615-0047  
Expires 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.
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

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

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

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

# Employee's Withholding Certificate

Department of the Treasury  
Internal Revenue Service

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

# 2026

### Step 1:

**Enter Personal Information**

Physical Address Required (No P.O. Box)

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately		
<input type="checkbox"/> Married filing jointly or Qualifying surviving spouse		
<input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://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](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(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):

- (a) Multiply the number of qualifying children under age 17 by \$2,200 . . . . . **3(a)** \$
- (b) Multiply the number of other dependents by \$500 . . . . . **3(b)** \$

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . **3** \$

Required field even if "0"

### Step 4: 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.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) 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, and check this box

### Exempt from withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027

### Step 5: Sign Here

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

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

\_\_\_\_\_  
Date

### Employers Only

Employer's name and address

\_\_\_\_\_  
First date of employment

\_\_\_\_\_  
Employer identification number (EIN)

Employer Name Here

## General Instructions

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

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 and you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), 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 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

**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](http://www.irs.gov/W4App) if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

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

## Specific Instructions

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

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

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

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

**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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

**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 when you file your tax return.

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



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000 . . . . . **1a** \$ \_\_\_\_\_

b **Qualified overtime compensation.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the “and-a-half” portion of time-and-a-half compensation . . . . . **1b** \$ \_\_\_\_\_

c **Qualified passenger vehicle loan interest.** If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000 . . . . . **1c** \$ \_\_\_\_\_

2 Add lines 1a, 1b, and 1c. Enter the result here . . . . . **2** \$ \_\_\_\_\_

3 **Seniors age 65 or older.** If your total income is less than \$75,000 (\$150,000 if married filing jointly):

a Enter \$6,000 if you are age 65 or older before the end of the year . . . . . **3a** \$ \_\_\_\_\_

b Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . . **3b** \$ \_\_\_\_\_

4 Add lines 3a and 3b. Enter the result here . . . . . **4** \$ \_\_\_\_\_

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . . **5** \$ \_\_\_\_\_

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income . . . . . **6a** \$ \_\_\_\_\_

b **State and local taxes.** If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately) . . . . . **6b** \$ \_\_\_\_\_

c **Home mortgage interest.** If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . . **6c** \$ \_\_\_\_\_

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income . . . . . **6d** \$ \_\_\_\_\_

e **Other itemized deductions.** Enter the amount for other itemized deductions . . . . . **6e** \$ \_\_\_\_\_

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . . **7** \$ \_\_\_\_\_

8 **Limitation on itemized deductions.**

a Enter your total income . . . . . **8a** \$ \_\_\_\_\_

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 . . . . . **8b** \$ \_\_\_\_\_

9 Enter: { • \$768,700 if you’re married filing jointly or a qualifying surviving spouse } . . . . . **9** \$ \_\_\_\_\_  
 { • \$640,600 if you’re single or head of household }  
 { • \$384,350 if you’re married filing separately }

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . . **10** \$ \_\_\_\_\_

11 **Standard deduction.**

Enter: { • \$32,200 if you’re married filing jointly or a qualifying surviving spouse } . . . . . **11** \$ \_\_\_\_\_  
 { • \$24,150 if you’re head of household }  
 { • \$16,100 if you’re single or married filing separately }

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) . . . . . **12** \$ \_\_\_\_\_

13 Add lines 11 and 12. Enter the result here . . . . . **13** \$ \_\_\_\_\_

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . . **14** \$ \_\_\_\_\_

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . . **15** \$ \_\_\_\_\_

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.

**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](http://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 5. 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 5 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 5 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 (plus any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

# EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4\_I 2022A 01 VID01

**Section A** (to be completed by the employee)

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

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

(Date) \_\_\_\_\_, \_\_\_\_\_ (Signed) \_\_\_\_\_

**Section B** (to be completed by the employer)

<p><b>1</b> Employer's name</p> <p>Employer's address</p>	<p><b>2</b> Hawaii tax identification number                  WH - _____ - _____ - _____</p> <p>City or town, state, and Postal/ZIP code</p>
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**EMPLOYER:** Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

## HW-4 Worksheet to Figure Your Withholding Allowances

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

## Deductions and Adjustments Worksheet

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

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

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

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



## Hawaii Consumer Directed Option (CDO) Employee Agreement

Participant Name: \_\_\_\_\_

Employer Name: \_\_\_\_\_

Employee Name: \_\_\_\_\_

Employee Physical Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_ Employee Gender: \_\_\_\_\_  
(Male/Female)

Employee Mailing Address (if different): \_\_\_\_\_

City/State/Zip: \_\_\_\_\_ Employee Phone Number: \_\_\_\_\_

Employee Email: \_\_\_\_\_

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

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

- You are the SPOUSE of the Employer,\***
- You are a legal CHILD of the Employer AND under the age of 21,\***
- You are the PARENT of the Employer \*- if this option is marked, read below and check all that apply:**
  - You are employed by your son or daughter**
  - This Employer (your son/daughter) has a child or stepchild (including an adopted child) living in the home.**
  - This same child or stepchild is under the age of 18 and requires the personal care of an adult for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition.**
  - This Employer (your son/daughter) is a widow(er), divorced and not remarried, or is living with a spouse who, because of a mental or physical condition, cannot care for the child or stepchild for at least 4 continuous weeks in a calendar quarter in which the service is performed.**
- Other relation to the Employer: (describe) \_\_\_\_\_**
- NOT related to the Employer**

**\*Tax Exemption Notice**

- If Employee is the Employer's parent & selected all 4 parent conditions, the Employee is **FUTA, SUTA Exempt**
- If the Employee did **NOT** select all 4 parent conditions, the Employee is **FICA, FUTA, SUTA Exempt**
- If the Employee is the Employer's Spouse or Child, the Employee is **FICA, FUTA, SUTA Exempt**

**Explanation:** Under IRS guidelines, Publication 15 (Circular E) Section 3, Employees are not subject to Social Security (SUTA), Medicare (FICA) and federal unemployment tax (FUTA) if these relationships exist. The exemptions are as follows:

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

The listed Employee agrees to accept payment for services provided for individuals served through Hawaii's Department of Developmental Disabilities (DDD), Consumer Direct Option (CDO). Fiscal management services are provided by Acumen Fiscal Agent, LLC, which is NOT a Hawaii government agency. Acceptance and endorsement of payment will signify that the Employee agrees to the following terms and conditions:

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



## 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 in your Good-to-Go letter. **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:** If you choose to have a percentage of your check deposited into two accounts, you must indicate the percentage to be deposited into both the Primary Account and the Secondary Account, and the combined deposit amount must equal 100%. If no percentage is indicated for the Primary Account, 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.

### Paper Check

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.

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

Email: [enrollment-hi@acumen2.net](mailto:enrollment-hi@acumen2.net)

Fax: (808) 427-8180

Mail: 1003 Bishop St., Ste. 1100, Pauahi Tower, Honolulu HI 96813

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

Check       Direct Deposit

**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!

<b>Primary Account 1</b> Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout)	<b>Secondary Account 2</b> (Mandatory if Account 1 deposit is less than 100%) Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout)
Financial Institution Name	Financial Institution Name
Account Holder Name	Account Holder Name
Routing Number	Routing Number
Account Number	Account Number
<b>Percentage of check to be deposited:</b> _____% (Deposit amount must be 100% unless adding Secondary Account)	<b>Percentage of check to be deposited:</b> _____% (Primary & Secondary Account deposits combined <b>must</b> equal 100%)

**Please check this box to allow funds to be deposited into another person’s account if you are not the listed account holder.**

**AUTHORIZATION FOR DIRECT DEPOSIT 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 I select 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 direct deposit. 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



## **CHANGE INFORMATION FORM: EMPLOYEE**



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

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

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

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

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

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



# Employee/Employer Relationship Disclosure for Tax Exemptions

Based on Age, Student Status, and Family Relationship

Employee Name \_\_\_\_\_ Employee SSN \_\_\_\_\_

Employer Name \_\_\_\_\_

Participant Name \_\_\_\_\_

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

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

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

Employee Signature \_\_\_\_\_

Date \_\_\_\_\_

# Employee/Employer Relationship Disclosure for Tax Exemptions

## Employee Copy – Keep for your records

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

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

### **IMPORTANT:**

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

### **Question #1: Tax Exemptions for Non-Resident Students**

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

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

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

### **Question #3: Tax Exemptions for Spouses Employed Spouses**

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

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

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

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

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

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

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

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

**FOOTNOTES:**

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



Re: Acumen Employee Registry

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

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

Your name (print): \_\_\_\_\_

Preferred Contact (phone and/or email): \_\_\_\_\_

Location you can work (island, town): \_\_\_\_\_

Form/s of transportation you use: \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

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

Email: [Enrollment-hi@acumen2.net](mailto:Enrollment-hi@acumen2.net)

FAX: (808) 427-8180

Mail: 1003 Bishop Street, Ste. 1100

Honolulu, HI 96813

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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

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

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



**Acumen Fiscal Agent**  
Innovation • Opportunity • Freedom



## LEARN, SHOP, CUSTOMIZE & ENROLL

with



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

**Major Medical**  
**Short-Term Medical**  
**Dental**  
**Vision**  
**Critical Illness**

**Accident**  
**Auto & Home**  
**Life**  
**Disability**  
**Free Prescription Card**

### Customized Coverage from Carriers You Know

**Allstate**

**vsp**  
vision care

**Ameritas**

**OSCAR**

**Humana**

**United**  
Healthcare



**Anthem**  
BlueCross BlueShield

**BlueCross**  
BlueShield

## OPEN ENROLLMENT HAS ENDED, BUT YOU STILL HAVE OPTIONS

### Here's How We Can Help:

#### Special Enrollment Period

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

Visit our online Insurance Resource Center at [acumen.augeobenefits.com](https://acumen.augeobenefits.com) for a full list of qualifications.

#### Short Term Medical Coverage

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



Individual plans from \$60.60/mo\*



Family plans from \$123.02/mo\*

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

## WHO WE ARE

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

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



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

**866.248.9991**  
[acumen.augeobenefits.com](https://acumen.augeobenefits.com)

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



# FAQS

**Q Who is eligible?**

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

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

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

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

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

**Q What if I have pre-existing conditions?**

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

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

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

**WE'VE GOT YOU COVERED**

**866.248.9991**

**[acumen.augeobenefits.com](http://acumen.augeobenefits.com)**



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

CA license #: 0G38852

# Paying For Your Supports Packet



## Payment Schedule

A Payment Schedule has been provided in this folder. Please remember to follow this schedule so your employees are paid on time. Late submissions will be processed in the next pay cycle according to the schedule. Paychecks will be mailed directly to your employee(s).

## Reporting Employees' Time

Anytime your employee performs work, you and the employee need to report that work to Acumen. There are two ways you can report work performed to Acumen: Web Time Entry and Employee Timesheets.

## Web Time Entry/DCI

Acumen encourages you to use our Web Time Entry / DCI system for reporting and payroll submission. DCI is an Internet-based application that allows you to submit your employee hours online and provides real-time time entry submission, service authorization information, and employee details. Choosing DCI eliminates the need for paper time sheets, and provides additional safeguards against incomplete and/or incorrect submissions.

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. The DCI site 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](http://www.acumenfiscalagent.com), or call our customer service team at (866) 759-9498.

## Employee Timesheets

You can send a paper timesheet by fax, mail or email. You should review it for accuracy, **sign** it and fax, mail or email it to Acumen. Acumen's contact information is on the back of this packet. Feel free to photocopy the timesheets you receive from Acumen so you have extras for future use. On the inside of this folder and on the back of the timesheet you will find instructions on how to correctly fill out a timesheet. A sample timesheet has been provided in the samples section of this packet.

## Employee Pay Rates

If you want to establish or change an employee's hourly wage, complete a new *Employee Rate Sheet* and submit it to Acumen. Make sure you refer to the *Show Me the Money* chart so you can see the "cost to you" column and stay within your budget.

## Cost to You

Included in this packet is a *Cost to You Money* chart so you can see the total cost of wages and stay within your budget limits. Refer to your ISP to ensure you are not going over your budget limits or ask your Case Manager regarding any spending limitations.



## HI-CDO Payment Schedule

**Effective July 1, 2025 – June 30, 2026**

According to the 21<sup>st</sup> Century Cures Act your employees must use an Electronic Visit Verification (EVV) method to enter hours for Respite, Personal Assistance/Habitation, and Chore services. Community Learning Services does not require EVV.

**You MUST use one of our time entry systems:** the Mobile App, found in the Google Play Store or Apple App Store. Find DCI Mobile EVV and install using the System Identifier 228636. You may also use the client’s landline (Phone EVV), or Secure FOB option. Contact your local Acumen Client Services Agent or Customer Service to set these up.

Employers must check all hours are entered accurately and approved by 9pm HST on the “Submissions Due” date. Otherwise, they may not get paid timely. Note that due dates that fall on a weekend or holiday have an \*.

If you have any questions or concerns, contact your local Acumen Client Services Agent  
from 8:30am - 4:00pm M – F or call Customer Service, 24 hours a day  
(except for Acumen holidays) at (866) 759-9498.

MONTH	Payroll Start	Payroll End	Submission due by 9pm HST on this date	PAYMENT DATE DIRECT DEPOSIT or CHECK DATE
JULY	7/1/2025	7/15/2025	Wed, 07/16/25	Wed, 07/30/25
	7/16/2025	7/31/2025	Fri, 08/01/25	Fri, 08/15/25
AUGUST	8/1/2025	8/15/2025	Sat, 08/16/25*	Fri, 08/29/25
	8/16/2025	8/31/2025	Mon, 09/01/25*	Mon, 09/15/25
SEPTEMBER	9/1/2025	9/15/2025	Tue, 09/16/25	Tue, 09/30/25
	9/16/2025	9/30/2025	Wed, 10/01/25	Wed, 10/15/25
OCTOBER	10/1/2025	10/15/2025	Thu, 10/16/25	Thu, 10/30/25
	10/16/2025	10/31/2025	Sat, 11/01/25*	Fri, 11/14/25
NOVEMBER	11/1/2025	11/15/2025	Sun, 11/16/25*	Wed, 11/26/25
	11/16/2025	11/30/2025	Mon, 12/01/25	Mon, 12/15/25
DECEMBER	12/1/2025	12/15/2025	Tue, 12/16/25	Tue, 12/30/25
	12/16/2025	12/31/2025	Thu, 01/01/26*	Thu, 01/15/26
JANUARY	1/1/2026	1/15/2026	Fri, 01/16/26	Fri, 01/30/26
	1/16/2026	1/31/2026	Sun, 02/01/26*	Fri, 02/13/26
FEBRUARY	2/1/2026	2/15/2026	Mon, 02/16/26*	Fri, 02/27/26
	2/16/2026	2/28/2026	Sun, 03/01/26*	Fri, 03/13/26
MARCH	3/1/2026	3/15/2026	Mon, 03/16/26	Mon, 03/30/26
	3/16/2026	3/31/2026	Wed, 04/01/26	Wed, 04/15/26
APRIL	4/1/2026	4/15/2026	Thu, 04/16/26	Thu, 04/30/26
	4/16/2026	4/30/2026	Fri, 05/01/26	Fri, 05/15/26
MAY	5/1/2026	5/15/2026	Sat, 05/16/26*	Fri, 05/29/26
	5/16/2026	5/31/2026	Mon, 06/01/26	Mon, 06/15/26
JUNE	6/1/2026	6/15/2026	Tue, 06/16/26	Tue, 06/30/26
	6/16/2026	6/30/2026	Wed, 07/01/26	Wed, 07/15/26



# Show Me the Money

## HI-CDO - NEW EMPLOYER

### Effective 01/01/2026

Did you know that it costs you, the Employer, more to employ someone than just their wages?

By law, Employers need to pay a portion of their employee's Social Security and Medicare taxes, as well as their Federal and State unemployment taxes. Acumen calls these Employer-related costs the "**Cost to You**".

Every year, these taxes are evaluated and may change according to the laws. Any change may impact your employee's wages, so you will be notified if/when those changes occur.

These taxes are calculated and paid for on your behalf through the CDO program. It is important for you to understand how this impacts your budget/authorization to help you manage your budget accordingly.

**Currently for every \$1.00 you pay in wages, you must add approximately 11.1 cents to pay for those Employer taxes.**

You can choose to pay your employee any amount starting from the State minimum wage of \$16.00 (as of 1/1/26), up to the maximum hourly wage listed per service on the table on the next page. Multiply the hourly wage you'd like to pay by **1.1106**, then round up to the nearest penny, and you'll have the "**Cost to You**".

	<b>x 1.1106 =</b>	
Employee Hourly Wage	Employer Tax	<i>Cost to You</i> (Always round <u>UP</u> )

**If you choose to provide Worker's Compensation insurance to all of your employees**, the Employer tax changes to cover the cost of providing worker's comp (11.1 cents for Employer taxes plus 5 cents for worker's comp for every \$1.00 paid out). **Multiply the hourly wage you'd like to pay by 1.1600 instead, then round up to the nearest penny and you'll have the "Cost to You" with worker's compensation.**

The "**Cost to You**" is the actual amount per hour that is deducted from your budget for every regular hour worked (up to 40 hours per week). The difference between the hourly wage & the "**Cost to You**" amount pays for the Employer's portion of the employee's Social Security, Medicare, & unemployment taxes.

For example, if you choose to pay your employee \$16.00/hr without worker's comp & you multiply that wage by 1.1106, the "**Cost to You**" amount will be \$17.77. The \$17.77 is what will actually be taken out of the budget for every hour the employee works. The employee will see the \$16.00 and the extra \$1.77 will pay for the Employer taxes.

Your budget already factors in this "**Cost to You**" amount based on the maximum hourly wage.



# Show Me the Money

## HI-CDO - NEW EMPLOYER

### Effective 1/1/2026

As the Employer, you can choose any amount starting from the State minimum wage (\$16.00 as of 1/1/26), up to the maximum hourly wage listed below per service. If you choose to provide Worker's Compensation insurance to ALL of your employees, wages are slightly lower in order to compensate for the cost of the insurance.

Find the service(s) listed on your ISP and the wage to the right is the maximum that can be paid to your employee per hour per service.

The "**Cost to You**" column shows the maximum hourly wage multiplied by **1.1106** (without worker's comp) to pay for the Employer-related taxes. If you choose to provide worker's comp, multiply the wage by **1.1600** instead.

SERVICE CODES	MAXIMUM HOURLY WAGE <u>WITHOUT</u> Worker's Compensation	MAXIMUM HOURLY WAGE <u>WITH</u> Worker's Compensation	COST TO YOU per hour (for budgeting purposes only)
	Employer tax burden <b>1.1106</b>	Employer tax burden <b>1.1600</b>	
<b>Oahu Only:</b>			
CLS Services - CLS1x / CLS10x	<b>27.26</b>	<b>26.10</b>	30.28
PAB Services - PAB1 / PAB1-O	<b>26.51</b>	<b>25.38</b>	29.44
Respite Services - RSP1x / RSPOx	<b>26.29</b>	<b>25.17</b>	29.20
Chore Services - CHRx / CHROx	<b>24.20</b>	<b>23.17</b>	26.88
<b>Maui County, Hawaii County, Kauai:</b>			
CLS Services - CL1Bx / CLOBx	<b>28.41</b>	<b>27.21</b>	31.56
PAB Services - PB1Bx / PBOBx	<b>26.51</b>	<b>25.38</b>	29.44
Respite Services - RS1Bx / RSOBx	<b>26.29</b>	<b>25.17</b>	29.20
Chore Services - CHRBx / CHOBx	<b>24.20</b>	<b>23.17</b>	26.88

\*\* Service codes that have an "O" or "OB" are services authorized to allow 2 employees to work with the same Participant at the same time.

**Note:** If a new service code is ADDED to your ISP OR you want to CHANGE an EMPLOYEE'S WAGE, you must complete a new Employee Rate Form. Contact your local Acumen Agent.

Acumen Fiscal Agent, LLC - 1001 Bishop St., Suite 990, Honolulu, HI 96813  
Phone (808) 452-1320 / Fax (808) 427-8180 / enrollment-hi@acumen2.net



# Authorization Form

Complete each item and fax (866) 240-2386 or mail 4542 E. Inverness Ave., Suite 210, Mesa, AZ 85206 to Acumen. Please call (866) 759-9498 if you have any questions.

**I hereby authorize Acumen Fiscal Agent (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 EIN information to Acumen once obtained. **Note: If you currently have or have had an EIN, please provide this number on Forms 8821 and 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, Hawaii unemployment and withholding tax account that would otherwise have been sent to me.
5. Receive confidential information and perform any and all acts the employer can perform relating to matters pertaining to Hawaii'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 Hawaii Department of Labor and Industrial Relations and/or Hawaii Department of Taxation.

**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 1, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 301.
- You are appointing Acumen Fiscal Agent to act as your agent for the Hawaii Department of Labor and Industrial Relations and Hawaii Department of Taxation in the fulfilling of domestic employer responsibilities relative to the employing of persons through the Consumer-Directed option of Hawaii's Home and Community Based Services Medicaid Waiver program.

**Employer**

**Participant**

The person who hires, fires, trains and manages staff. (If the Participant is also the Employer, enter the Participant's information in both the Participant and Employer sections).

The individual receiving services.

Name:	Ima Employer	Name:	Ima Participant
Social Security Number:	999-89-8989	Social Security Number:	999-12-1212
Street Address:	123 Pine Street	Date of Birth:	1-1-2007
City/State/Zip:	Anywhere, HI 12345	Physical Address (if different):	
Mailing Address (if different):		City/State/Zip (if different):	
City/State/Zip (if different):		<b>Case Manager</b>	
County of Residence:	Any County	Name:	Casey Manager
Phone Number:	(808) 123-4567	E-mail Address:	cmemail@email.com
E-mail Address:	email@email.com	Phone Number:	(808) 765-4321

Employer Signature: Ima Employer

Date: 1-5-18

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.

<b>For IRS use:</b>

**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)**

<input type="text"/>	<input type="text"/>	-	<input type="text"/>						
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**2 Employer's or payer's name**  
(not your trade name)

**EMPLOYER'S FIRST AND LAST NAME**

**3 Trade name** (if any)

**EMPLOYER'S PHYSICAL STREET ADDRESS**

**4 Address**

Number		Street		Suite or room number	
<b>EMPLOYER'S PHYSICAL CITY</b>			<b>STATE</b>	<b>ZIP CODE</b>	
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.)

	<b>For ALL employees/ payees/payments</b>	<b>For SOME employees/ payees/payments</b>
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** **EMPLOYER'S SIGNATURE**

Print your name here **EMPLOYERS FULL NAME**

Print your title here **HCSR EMPLOYER**

Date **CURRENT DATE**

Best daytime phone **ER'S 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.)  
▶ Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.  
▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <b>Elaine E. Employer</b>		3 Executor, administrator, trustee, "care of" name	Employer's Street Address Here
	2 Trade name of business (if different from name on line 1)	4a Mailing address (room, apt., suite no. and street, or P.O. box) <b>5416 E BASELINE RD STE 200</b>		
	4b City, state, and ZIP code (if foreign, see instructions) <b>MESA, AZ 85206-4704</b>	5b City, state, and ZIP code (if foreign, see instructions) <b>City, State 12345</b>	Employer's City, St, Zip Here	
	6 County and state where principal business is located <b>Any County, State</b>			
	7a Name of responsible party <b>Elaine E Employer</b>	7b SSN, ITIN, or EIN <b>222-33-4444</b>	Employer's SSN Here	

Employer's County & State Here

Employer's Name Here

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

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

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

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

<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) ▶ <b>HCSR EMPLOYER</b>	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"/> Existing purpose / specific 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) ▶ <b>HCSR EMPLOYER</b>	<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). If no employees expected, skip line 14.

Agricultural	Household	Other
	0	

14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year **and** want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter.

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 checked="" type="checkbox"/> Other (specify) ▶ <b>HCSR EMPLOYER</b>	<input type="checkbox"/> Retail

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

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

Third Party Designee

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

Designee's name <b>JARED ENDERS, SUNNY HUDSON</b>	Designee's telephone number (include area code) <b>(623) 792-6100</b>
Address and ZIP code <b>5416 E BASELINE RD STE 200, MESA, AZ 85206-4704</b>	Designee's fax number (include area code) <b>(480) 371-2241</b>

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.

Employer's Name Here **Elaine E Employer** HCSR EMPLOYER

Employer Sign Here *Elaine E. Employer* Signature Date **03/15/2023**

FORM  
**N-848**  
(REV. 2022)

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**POWER OF ATTORNEY**



N848\_I 2022A 01 VID01

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

*This Power of Attorney will EXPIRE six (6) years from the latest date a Taxpayer signs this document*

**PART I POWER OF ATTORNEY (Please type or print.)**

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 5.

Taxpayer name(s) and address  <b>EMPLOYER NAME (ER)</b> <b>EMPLOYER STREET ADDRESS</b> <b>EMPLOYER CITY, STATE AND ZIP CODE</b>	Social security number(s) <b>EMPLOYER SOCIAL SECURITY NUMBER</b>	Federal employer identification number
	Daytime telephone number ( <b>ER</b> )phone #	Fax number ( )
	E-mail address <b>ERemail@something.com</b>	

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

**2 Representative(s)** must be an individual and must sign and date this form on page 2, Part II.

Individual name and address SUNNY HUDSON 5416 E BASELINE RD STE 200 MESA, AZ 85206  <input type="checkbox"/> Paid employee <input checked="" type="checkbox"/> Accountant, Attorney, Enrolled Agent <input type="checkbox"/> Other	VPID or TMRID <u>T-049-748-2240</u> Social Security No. _____ Telephone No. (623) <u>792-6100</u> Fax No. (480) <u>371-2241</u> E-mail address <u>Tax-HI@Acumen2.net</u> Check if new: Address <input checked="" type="checkbox"/> Telephone <input checked="" type="checkbox"/> Fax <input checked="" type="checkbox"/> E-mail <input checked="" type="checkbox"/>
Individual name and address TONYA SHISLER 5416 E BASELINE RD STE 200 MESA, AZ 85206  <input type="checkbox"/> Paid employee <input checked="" type="checkbox"/> Accountant, Attorney, Enrolled Agent <input type="checkbox"/> Other	VPID or TMRID <u>T-076-752-3328</u> Social Security No. _____ Telephone No. (623) <u>792-6100</u> Fax No. (480) <u>371-2241</u> E-mail address <u>Tax-HI@Acumen2.net</u> Check if new: Address <input checked="" type="checkbox"/> Telephone <input checked="" type="checkbox"/> Fax <input checked="" type="checkbox"/> E-mail <input checked="" type="checkbox"/>
Individual name and address JARED ENDERS 5416 E BASELINE RD STE 200 MESA, AZ 85206  <input type="checkbox"/> Paid employee <input checked="" type="checkbox"/> Accountant, Attorney, Enrolled Agent <input type="checkbox"/> Other	VPID or TMRID <u>T-049-748-2240</u> Social Security No. _____ Telephone No. (623) <u>792-6100</u> Fax No. (480) <u>371-2241</u> E-mail address <u>Tax-HI@Acumen2.net</u> Check if new: Address <input checked="" type="checkbox"/> Telephone <input checked="" type="checkbox"/> Fax <input checked="" type="checkbox"/> E-mail <input checked="" type="checkbox"/>
Individual name and address   <input type="checkbox"/> Paid employee <input type="checkbox"/> Accountant, Attorney, Enrolled Agent <input type="checkbox"/> Other	VPID or TMRID _____ Social Security No. _____ Telephone No. ( ) _____ Fax No. ( ) _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>

to represent the taxpayer(s) before the Department of Taxation, State of Hawaii, for the following acts:

**3 Acts authorized (you are required to complete this line 3).** (Stating "All Taxes" or "All Periods" on line 3 is NOT acceptable.) With the exception of the acts described in line 4b, I (we) authorize my (our) representative(s) to receive and inspect my (our) confidential tax information and to perform acts that I (we) can perform with respect to the tax matters described below. For example, my (our) representative(s) shall have the authority to sign any agreements, consents, tax clearance applications, or similar documents (but see instructions for authorizing a representative to sign a return). Please note that the tax year(s) or period(s) on line 3 can extend only 3 years after the current year. For example, if Form N-848 is submitted at any time in 2022, the tax year or period on line 3 cannot be extended beyond December 31, 2025. Also, please note that all correspondence from the Department of Taxation will be sent to the taxpayer. See page 2 of the instructions on how to revoke an existing power of attorney.

**Complete a separate line for each specific tax type. All three (3) columns of the line must be completed for the tax type.**

Hawaii Tax I.D. Number (e.g., GE-001-002-1234-01)	Type of Tax (Income, General Excise, etc.)	Year(s) or Period(s)
	WITHHOLDING TAX	2023 - 2026

**4a Additional acts authorized.** In addition to the acts listed on line 3 above, I (we) authorize my (our) representative(s) to perform the following acts (see instructions):

Authorize disclosure to third parties;  Substitute or add representatives;  Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**4b Specific acts not authorized.** My (our) representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a Hawaii tax liability.

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions): \_\_\_\_\_

**5 Signature of Taxpayer(s).** If a tax matter concerns a year in which a joint return was filed, **both** spouses must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

➤ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

**EMPLOYER SIGNATURE**

Signature

**CURRENT DATE**

Date

**DOMESTIC EMPLOYER**

Title (if applicable)

**EMPLOYER PRINTED NAME**

Print Name

Print name of taxpayer from line 1 if other than individual

SAMPLE

**PART II SIGNATURE OF REPRESENTATIVE(S)**

➤ **IF NOT COMPLETED, SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Type or Print Name	Signature	Date
SUNNY HUDSON		
TONYA SHISLER		
JARED ENDERS		

**Filing the Power of Attorney**

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. Unless you are provided with contact instructions by a representative from the Department of Taxation, mail the completed Form N-848 to:

Hawaii Department of Taxation  
P.O. Box 259  
Honolulu, HI 96809-0259

or send it by FAX to (808) 587-1488

QUESTIONS? Call 808-587-4242, 1-800-222-3229 (Toll-Free) or Telephone for the Hearing Impaired: 808-587-1418 or 1-800-887-8974 (Toll-Free)



**THIS IS A GUIDE ONLY. DO NOT SUBMIT. USE THIS PAGE AS A GUIDE TO COMPLETE THE NEXT PAGE.**

# Employer's Previous Business Information

**This form must be completed by the individual assuming the role of the Employer.** Please provide a response to every question below. If any of the questions *cannot* be answered, check "N/A" or write "Do not know" next to the question.

Please do not provide answers to the below questions based on a Partnership, Corporation, Limited Liability Company (LLC), Trust, Estate, Nonprofit or any other entity not considered a Sole Proprietor. Acumen Fiscal Agent, LLC can only accept an EIN and business information for a Sole Proprietor business. **If you have ever owned a Sole Proprietor (currently or in the past), you must let us know. Failure to do so will also drastically increase the time it takes to enroll and receive services under this program.**

<b>Employer Full Name</b> (as shown on Social Security Card) <i>John Adam Doe (Full name on the SS card)</i>	<b>Employer Social Security Number (SSN)</b> <i>123-45-6789</i>
<b>Other Names or Alias Used</b> (please list all): <i>Do they have other last names they have previously used</i>	

		YES	NO	N/A
1.	Have you ever received an Employer Identification Number (EIN) for any Sole Proprietor business you currently or have previously owned? If yes:  Please provide the previously assigned Federal EIN: <u><i>98-7654321</i></u>  What was the nature of the business: <u><i>Self-direction, lawn care, hair stylist, etc</i></u>  Is the business still active (including any requirements for filing income tax, payroll tax, or information returns): <u><i>Still in business? YES NO</i></u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Have you ever previously been enrolled with another Fiscal Agent (F/EA), sometimes known as a Financial Management Service Agency? If yes:  Please provide the name of the F/EA: <u><i>Morning Sun, Public Partnerships, GT</i></u>  Please provide dates of when you were with the F/EA: <u><i>Provide approximate dates</i></u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Was a business account ever established on your behalf for state unemployment insurance (SUTA) by your state's Department of Labor/Employment? If yes:  Please provide the account number, if known: <u><i>State unemployment account #</i></u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Was a business account for state income tax (SIT) withheld on behalf of your employees ever established on your behalf with the state's Department of Revenue? If yes: <u><i>State withholding account #</i></u> Please provide the account number, if known: <u><i>N/A if state does not have withholding</i></u>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If you answered yes to question #2, please contact the prior F/EA to obtain the documents received from the Internal Revenue Service (IRS) and state taxing authorities when you were granted your EIN and state tax accounts. Documents should include a Letter 147C or CP575 issued by the IRS, and confirmation of the state tax accounts being created.

*Employer Signature*

\_\_\_\_\_  
Employer Signature

*Current date*

\_\_\_\_\_  
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) <b>EMPLOYEE</b>		First Name (Given Name) <b>JANE</b>		Middle Initial (if any) <b>E</b>	Other Last Names Used (if any)	
Address (Street Number and Name) <b>123 HAPPY VALLEY RD</b>			Apt. Number (if any)	City or Town <b>ANYTOWN</b>		State <b>AZ</b>
Date of Birth (mm/dd/yyyy) <b>01/01/1990</b>		U.S. Social Security Number <b>5 5 5 5 5 5 5 5</b>		Employee's Email Address <b>EMAIL@EXAMPLE.COM</b>		Employee's Telephone Number <b>(555) 555-5555</b>
<p><b>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.</b></p>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input checked="" type="checkbox"/> 1. A citizen of the United States <input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.) <input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.) <input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2.</b> and <b>3.</b> above) authorized to work until (exp. date, if any)				
		If you check <b>Item Number 4.</b> , enter one of these:				
USCIS A-Number		OR		Form I-94 Admission Number		OR
						Foreign Passport Number and Country of Issuance

Signature of Employee <b>EMPLOYEE SIGNATURE</b>	Today's Date (mm/dd/yyyy) <b>08/03/2023</b>
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If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.

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

	List A	OR	List B	AND	List C
<b>Document Title 1</b>			<b>DRIVER'S LICENSE</b>		<b>SOCIAL SECURITY CARD</b>
Issuing Authority			<b>ARIZONA DMV</b>		<b>SSA</b>
Document Number (if any)			<b>5555555A</b>		<b>555-55-5555</b>
Expiration Date (if any)			<b>05/05/2025</b>		<b>N/A</b>
<b>Document Title 2 (if any)</b>	<b>Additional Information</b>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Document Title 3 (if any)</b>					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					

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

<b>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.</b>		First Day of Employment (mm/dd/yyyy): <b>08/05/2023</b>
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Last Name, First Name and Title of Employer or Authorized Representative <b>EMPLOYER, ELAINE - HOUSEHOLD EMPLOYER</b>		Signature of Employer or Authorized Representative <b>EMPLOYER SIGNATURE</b>	Today's Date (mm/dd/yyyy) <b>08/03/2023</b>
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Employer's Business or Organization Name <b>ELAINE EMPLOYER</b>	Employer's Business or Organization Address, City or Town, State, ZIP Code <b>123 MAIN ST, ANYTOWN, AZ, 55555</b>
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For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

# Employee's Withholding Certificate

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

### Step 1:

#### Enter Personal Information

Physical Address Required (No P.O. Box)

(a) First name and middle initial <b>Jane E.</b>	Last name <b>Employee</b>	(b) Social security number <b>123-45-6789</b>
Address <b>111 Maine St Apt</b>		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 <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code <b>Anytown, State 12345</b>		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://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](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if the pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(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):

(a) Multiply the number of qualifying children under age 17 by \$2,000 . . . . .	<b>3(a)</b> \$ <b>0</b>	Required field even if "0"
(b) Multiply the number of other dependents by \$500 . . . . .	<b>3(b)</b> \$ <b>0</b>	
Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .	<b>3</b> \$ <b>0</b>	

### Step 4: Other Adjustments

Optional. Please refer to the instructions.

(a) <b>Other income (not from jobs).</b> 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 . . . . .	<b>4(a)</b> \$
(b) <b>Deductions.</b> Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . .	<b>4(b)</b> \$
(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b> \$

**If filing exempt, leave Steps 2, 3 & 4 blank, and check this box**

Exempt from withholding	I claim exemption from withholding for 2026, and I certify that I meet <b>both</b> of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . . . <input type="checkbox"/>
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### Step 5: Sign Here

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

*Jane E. Employee* **01/01/2026**

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

### Employers Only

Employer's name and address <b>Employee Name 222 Maine St Anytown, State 12345</b>	First date of employment	Employer identification number (EIN)
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Employer Name Here

- SAMPLE -

**PAYMENT AUTHORIZATION FORM**

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

Check       Direct Deposit       Personal Pay Card

**IF BY DIRECT DEPOSIT OR PAY CARD:**

Attach a voided check for checking 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!

<b>Primary Account</b> Account Type: <input checked="" type="checkbox"/> <b>Checking</b> (attach a voided check or bank letter) <input type="checkbox"/> <b>Savings</b> (attach bank letter) <input type="checkbox"/> <b>Personal Pay Card</b> (attach account information)	<b>Secondary Account (optional)</b> Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout) <input type="checkbox"/> <b>Personal Pay Card</b>
Financial Institution Name <i>Bank of Hawaii</i>	Financial Institution Name
Financial Institution Address <i>123 Street Rd Honolulu HI 96813</i>	Financial Institution Address
Routing Number <i>12345678</i>	Routing Number
Account Number <i>8777 - 654321</i>	Account Number
Amount of deposit: <input checked="" type="checkbox"/> <b>Percentage</b> <i>100%</i> <input type="checkbox"/> <b>Flat dollar amount</b>	Amount of deposit: <input type="checkbox"/> <b>Percentage</b> _____ <input type="checkbox"/> <b>Flat dollar amount</b> _____

SAMPLE

**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, PAPER CHECK, OR PERSONAL PAY CARD**

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 direct deposit. 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 will need to reverse the payment method if I want switch to my pay card. 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.

*Ima Employee*  
\_\_\_\_\_  
Print Name

*123-45-6789*  
\_\_\_\_\_  
Social Security Number

*01/01/2001*  
\_\_\_\_\_  
Date of Birth

*imaemployee@gmail.com*  
\_\_\_\_\_  
Email Address

*Ima Employee*  
\_\_\_\_\_  
Signature

*9/1/2022*  
\_\_\_\_\_  
Date

Return completed form by email [enrollment-hi@acumen2.net](mailto:enrollment-hi@acumen2.net), fax (808) 427-8180 or mail to 1001 Bishop St., Ste. 1100, Honolulu, HI 96813

# EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

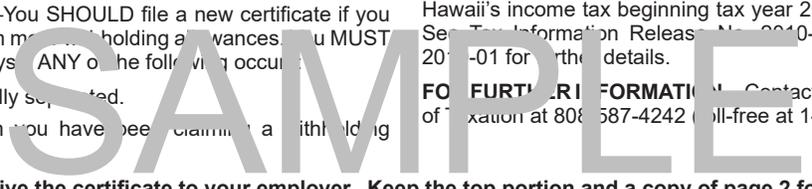
**HEAD OF HOUSEHOLD**—Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your qualifying child or any other person who is your dependent.

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

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

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

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



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



# EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4\_I 2022A 01 VID01

**Section A** (to be completed by the employee)

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

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

(Date) **EMPLOYEE SIGNATURE** \_\_\_\_\_, \_\_\_\_\_ (Signed) **CURRENT DATE** \_\_\_\_\_

**Section B** (to be completed by the employer)

<p><b>1</b> Employer's name</p> <p>Employer's address</p>	<p><b>2</b> Hawaii tax identification number WH - _____ - _____ - _____</p> <p>City or town, state, and Postal/ZIP code</p>
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**EMPLOYER:** Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

