

Accent Washington Department of Services for the Blind Enrollment Guide

Welcome to Accent and congratulations on your participation in the Washington Department of Services for the Blind (WA DSB) Vocational Rehabilitation Pre-Employment Transition Services (Pre-ETS) program.

The purpose of this document is to help guide you through the Accent Employee Handbook and Enrollment forms so you have an understanding of what paperwork needs to be completed and returned to Accent prior to you participating in the WA DSB program.

Please take the time to review the summary of each item contained within this document so that you can complete and return the required paperwork so you can be paid for your participation in the WA DSB program. We have designed this packet to be as accessible as possible and if using a screen reader, we would suggest to navigate through the document using Heading Shortcuts (H).

In an effort to help limit the amount of information you have to fill in, Accent has partnered with WA DSB to obtain some of your information so we could insert that information throughout the paperwork. Please review the information we received from WA DSB on the following page to ensure accuracy. In the event that some of the information may be incorrect, please update it.

The following forms are required to be reviewed, completed, and returned to Accent in order to hire you as an Accent Employee and pay you for your participation in the WA DSB program:

- Accent Employee Handbook**
 - This Handbook outlines all the policies that will apply to you as an Accent Employee.
 - You do not need to return the handbook in order to complete your new hire paperwork.
- Employee Handbook Acknowledgement and Receipt Form** (Please complete this form and return to Accent)
 - This form is required to be collected as proof of acknowledgement that you understand and attest to the Accent Employee Handbook.
 - You must complete the Employee Handbook Acknowledgement and Receipt Form before you begin participating in the WA DSB program. Please review, sign, date, and return this form to Accent.
- USCIS Form I-9** (Please complete this form and return to Accent)
 - This is a federal form that helps Accent verify the identity and employment authorization for you to be hired in the United States.
 - You must complete and return the first and second page of the USCIS Form I-9 to Accent. You must also include copies of your List A or List B and List C verifying documents for us to review before you can begin participating in the WA DSB program.
 - Please remember, you must provide us either one copy of a List A verifying document. If you choose not to provide a copy of a List A verifying document, then you must provide a copy of both a List B and a List C verifying document.
 - There are several different types of materials that are able to be used for a List A or List B and List C verifying documents. For more information on what types of verifying documents are acceptable, please reference the USCIS Form I-9, however we have provided you an example of what we typically see employees use for List A or List B and List C below:

- **List A Example:** Passport
 - **List B Examples:** You may use a Driver's License, however if you don't have a Driver's License you can use a State or Federally issued ID Card, a School ID card with a photograph, School record or report card
 - **List C Examples:** Social Security Card, Original or certified copy of birth certificate issued by a state, county, municipal authority
- Form W-4** (Please complete this form and return to Accent)
- This is a federal form that informs Accent of your tax designations which allows us to appropriately calculate your tax deductions from your paycheck.
 - Please complete the first page of the Form W-4 and return it to Accent for us to review before you can begin participating in the WA DSB program.
- Pay Selection Options** (Please complete this form and return to Accent)
- This is an Accent form that helps us collect your bank account information which will allow us to deposit your paycheck into your bank account or issue you a paper check that would be mailed to your address.
 - Please complete page two of the Pay Selection form and provide it back to Accent with a copy of a voided check. If Accent does not receive this completed form, we will issue a paper check and mail it to your address on file.
- Washington State Department of Labor & Industries Parent/School Authorization Form** (Please complete this form and return to Accent)
- This is a Washington State form that we are required to collect if you are under the age of 18.
 - Please complete page 1, 2, and 3 of this document and return it to Accent for us to review before you can begin participating in the WA DSB program. Please note that if school is in session, you will need to have a Parent and a School Representative complete their portions on page 3 of this document and returned to Accent for us to review before you can begin participating in the WA DSB program.

If Accent receives incomplete paperwork or your packet is missing the appropriate supporting material(s), we will contact you for corrections. All required materials must be complete before you can begin participating in the WA DSB program.

In an effort to further support your enrollment, at the end of this packet you will find samples of each of these forms completed for you to reference when completing and returning these forms.

Once all forms have been completed, Accent will contact you to notify that you are "Good to Go," meaning that you can begin participating in the scheduled WA DSB program and be paid for your participation.

Contact Us to Support You!

If you have any questions regarding your enrollment for new-hire paperwork with Accent, please contact our Enrollment team at telephone number 4802953347 or by email at enrollment@acumen2.net.

Should you have a more general question, not related to Enrollment, please contact our customer service team at telephone number 8777470030 or by email at customerservice@acumen2.net.

Employee Basic Information

Legal First Name:	
Legal Middle Name:	
Legal Last Name:	
Employee Date of Birth:	
Employee Email:	
Employee Phone:	
Address:	
Address Apt/Unit:	
Address City:	
Address State: <i>(abbreviation)</i>	
Address Zip:	



Accent Intermediary Services

Employee Handbook

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Revised April 2023

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1 EMPLOYMENT AT-WILL

Nothing in this Employee Handbook is intended to change the at-will status of your employment. Your employment remains at-will, which means that either you or Accent can terminate the employment relationship without notice or cause. Further, nothing in this Handbook is intended to create contractual rights. Accent retains the right to change any of the policies in this Handbook without notice.

2 ABOUT THIS HANDBOOK

We consider the employees of Accent Intermediary Services, LLC, also referred to as the Company, to be one of its most valuable resources. This handbook has been written to serve as a reference guide for the employer/employee relationship since Accent will serve as your Employer while you participate in the WA DSB program(s). It contains policies and statements of policies so that all employees at Accent can work as efficiently and effectively as possible.

This Employee Handbook is not intended to address all the possible applications of, or exceptions to, the policies and procedures described. Certain policies and procedures may differ based on state or local laws. Accent complies with all federal, state and local employment laws.

Neither this handbook nor any other Company document confers any contractual right, either expressed or implied, to remain in the Company's employ. Nor does it guarantee any fixed terms and conditions of your employment. Your employment is not for any specific time and may be terminated at will with or without cause and without prior notice by the Company, or you may resign for any reason at any time. No supervisor or other representative of the Company, except the CEO, has the authority to enter into any agreement for employment for any specified period or to make any agreement contrary to the above.

This handbook and the information in it should be treated as confidential. No portion of this handbook should be disclosed to others, except the Company employees and others affiliated with the Company whose knowledge of the information is required in the normal course of business.

Your signature on the acknowledgment page of this Handbook signifies that you have read and will comply with all Company policies and procedures. Violation of these policies and procedures may result in disciplinary action up to and including termination.

3 EQUAL EMPLOYMENT OPPORTUNITY

3.1 EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

The Company provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to race, color, religion, gender, sexual orientation, gender identity, national origin, age, disability, marital status, amnesty, genetic information, or veteran status in accordance with applicable federal, state, and local laws.

3.2 AMERICANS WITH DISABILITIES ACT (ADA)

It is Accent's policy not to discriminate against qualified individuals with a disability with regard to any aspect of employment. Accent is committed to complying with the American with Disabilities Act, as amended.

Accent recognizes some individuals with disabilities may require reasonable accommodations. If you are disabled or become disabled and you require a reasonable accommodation, contact Accent Customer Service to begin the interactive process, which will include discussing your disability, limitations, and possible reasonable accommodation.

3.3 ANTI-HARASSMENT POLICY

The Company wants to provide its employees with a workplace free of tensions involving matters that are not related to the services it offers. The Company will not tolerate discrimination or harassment because of race, color, sex, pregnancy, childbirth or pregnancy-related conditions, sexual orientation, gender identity, age, religion, national origin, disability, or military or veteran status in the workplace. Such conduct may result in disciplinary action up to and including termination. Further, such discrimination or harassment is a violation of state and federal law. If you believe that you have been subject to any such discrimination or harassment, you must notify Accent Customer Service.

Any staff member who has knowledge of any incident of harassment prohibited by this policy is *required* to report such information to Accent Customer Service. An employee who brings a complaint in good faith will not be adversely affected. The complaint will be properly investigated, and any remedial action that is necessary and appropriate will be taken.

3.4 SEXUAL HARASSMENT POLICY

It is the policy and goal of the Company that all employees have a right to work in an environment free from sexual harassment. Sexual harassment is a violation of federal law under Title VII of the Civil Rights Act of 1964, as amended, and also violates state law.

The Company will not tolerate or permit sexual harassment of its employees in any form, and such conduct may result in disciplinary action up to and including termination.

Sexual harassment may take various forms and may be verbal, physical, or visual. Sexual harassment may include repeated offensive sexual flirtations, advances or propositions, continual or repeated verbal abuse of a sexual nature, graphic verbal commentaries about individuals or individuals' bodies, degrading words or names, sexually suggestive displays, e-mails, pictures or objects in the workplace. If another employee makes a threat or insinuation, either explicitly or implicitly, that an employee's refusal to submit to sexual advances will adversely affect the employee's work environment or any conditions of employment may also be sexual harassment. While these examples do not provide a complete list of what may be deemed to be sexual harassment under the law, we hope that any harassment problems will be avoided if we act professionally and treat each other with respect.

The Company will not permit any conduct that creates an intimidating, hostile or offensive work environment. If you believe that you have been sexually harassed, you should notify Accent by contacting our Customer Service.

Any Accent Employee who has knowledge of any incident of harassment prohibited by this policy is *required* to report such information to our Accent Customer Service. Any employee who brings a complaint in good faith will not be adversely affected. The Company will promptly investigate the complaint and take any remedial action that is necessary and appropriate.

4 EMPLOYMENT

4.1 EMPLOYMENT CLASSIFICATION CATEGORIES

Your employment with Accent is considered non-exempt or hourly and you are eligible for the payment of overtime under the Fair Labor Standards Act (FLSA).

4.2 Employee Protection Against Retaliation/Whistleblower Protection

Employees filing a claim pursuant to the Federal False Claims Act or otherwise making a good faith report alleging fraud, waste, or abuse, are protected from discharge, demotion, suspension, threat, harassment, discrimination, or retaliation. Accent will take appropriate disciplinary action against anyone who is found to have committed an act of retaliation. Complaints and suspected misconduct can be reported to Accent Customer Service.

5 COMPENSATION

5.1 WORK WEEK

The work week covers seven consecutive days beginning on Sunday and ending on Saturday. The usual workweek period will vary in the hours you work, considering your enrollment in the WA DSB program and the duration in which it operates.

5.2 OVERTIME

Overtime is defined as hours worked by a non-exempt employee in excess of 40 hours in a regular workweek unless otherwise mandated by state or local law.

5.3 TIME REPORTING AND SUBMISSION

All non-exempt employees are required to maintain and submit an accurate daily record of their hours worked. Time worked must be submitted to DSB for review and approval and provided to Accent for payment processing no more than thirty (30) days from the date worked. Failure to submit timely shifts for payment to Accent could result in a delay of payment.

Time must be submitted using the WA DSB digital timesheet, submitted to your DSB staff for review, and then submitted to Accent on or before the WA DSB Payment Schedule specified timeframes for payment. Information regarding how to complete the WA DSB digital timesheet will be sent to you once you have completed the enrollment process.

5.4 PAY PERIODS AND PAY DATES

Accent's standard payroll cycle is bi-weekly, and paychecks are issued in accordance with the WA DSB Payroll Processing Schedule. Please review the payroll schedule that will be sent to you once you have completed enrollment to familiarize yourself with payroll cycles, due dates, and payment dates.

5.5 METHOD OF PAYMENT

Paychecks are issued either by direct deposit or paper check, depending on the employee's chosen method of payment. Please complete a Direct Deposit Information form in this packet to identify how you would prefer to be paid.

5.6 GARNISHMENTS

The Company is compelled to withhold deductions, garnishments, and levies from an employee's pay as required by law or authorized by the employee. The Company acts in accordance with the federal Consumer Credit Protection Act, which places restrictions on the total amount that may be garnished from your paycheck.

5.7 DEDUCTIONS

Employee earnings and payroll deductions are shown on a pay stub with each paycheck. Your pay stub will itemize each payroll deduction that we must withhold.

6 TIME OFF & LEAVE OF ABSENCE

6.1 SICK TIME

You may be eligible for Paid Sick Time (PST) depending on how long you are employed to participate in the DSB offered programs, while also considering how many hours you have worked. You will begin accruing time as an employee based on your hire date but will not be able to begin using any sick time until ninety (90) days after your employment began. As an Employee, you will accrue PST at a rate of one (1) hour for every forty (40) hours worked. There is no accrual cap to your PST and you are allowed to carry over forty (40) hours into the next calendar year. For any amount of PST that is accrued over the allowable forty (40) hour annual roll-over cap, will be paid out in January at your defined program pay rate. Exceptions may be made to utilize sick time on a case by case basis, as determined in partnership by WA DSB and Accent.

You may use your PST for the following reasons:

- To care for yourself or a family member;
- When you or a family member is the victim of sexual assault, domestic violence, or stalking; and
- In the event our business or your child's school or place of care is closed by order of a public official for any health-related reason

If you need to submit for PST, please contact Accent Customer Service so we can guide you through the process and identify if you have met the minimum requirements to begin using PST.

REHIRES

Any accrued sick time that was accrued and not used after separation of employment will be reinstated if a former employee is rehired within twelve (12) months of the date of separation.

PAYMENT

Employees using approved sick time will be paid at the regular rate of pay they would have earned if they had worked their regular shift. Sick time is not counted as time worked for the purposes of calculating overtime.

In order to receive payment for sick time, employees must contact Accent Customer Service and we will provide you a PST timesheet to complete and return for processing.

SICK TIME BALANCE AT SEPARATION OF EMPLOYMENT

Accrued, unused sick time will not be paid out should employment terminate for any reason, including involuntary or voluntary separation, layoff or death.

MILITARY LEAVE OF ABSENCE

Military leave will be granted as required by state and federal law.

6.2 Paid Family & Medical Leave

As an Employee in the state of Washington you are entitled to Washington's Paid Family & Medical Leave. This program is mandatory and was designed to support Washingtonians when they are recovering from a serious illness or injury, caring for a new child, or helping an aging parent. The cost of this premium is 0.58% of your wages and will be set aside from your paycheck.

In order to be eligible to use Washington's Paid Family & Medical Leave, you must work at least 820 hours (approximately 16 hours weekly). All paid work counts towards the 820 hours, including part-time, seasonal, and temporary work. If you are eligible, you are allowed up to twelve (12) weeks of paid leave, or up to eighteen (18) weeks in certain circumstances. Workers receive between \$100 and \$1,427 per week, depending on income.

For more information about how to apply, if you are eligible, please contact the Washington Paid Family & Medical Leave Customer Care Team at telephone number 8337172273 or visit [Click Here to Navigate to Washington Paid Leave Government Website](#).

6.3 JURY DUTY/WITNESS DUTY

In the event you receive a jury summons, you will be provided with time off, in coordination with WA DSB, to participate and fulfil your obligations as a member of a grand or trial jury and this will not affect your employee status.

EMPLOYEE RESPONSIBILITIES

Upon receipt of notification from the state or federal courts of an obligation to serve on a jury or as a witness, employees must notify Accent Customer Service and provide them with a copy of the jury summons or subpoena. Employees must report to work on any days they are not serving on duty, while they are participating in the WA DSB programs. Employees must provide a copy of the certificate of completion to Accent on the first day they return to work.

COMPENSATION

Accent, in partnership with WA DSB, will pay non-exempt employees for time off due to jury duty up to 3 days of pay. After 3 days, the time missed will be unpaid.

6.4 VOTING

Accent, in coordination with WA DSB, will arrange up to two (2) hours so the employee will have reasonable time available for voting during the hours the polls are open. Accent, in coordination with

WA DSB, can accommodate additional time on a case-by-case basis.

7 WORKPLACE SAFETY

7.1 SAFETY POLICY & REPORTING HAZARD, ACCIDENTS, HEALTH EMERGENCIES

It is the responsibility of each employee to conduct all tasks in a safe and efficient manner complying with all local, state, and federal safety and health regulations and program standards, and with any special safety concerns for use in a particular area. It is also an employee's responsibility to immediately report anything that poses a safety hazard on the worksite premises.

Furthermore, every person in the organization assumes the responsibility of individual and organizational safety. Failure to follow worksite safety guidelines or engaging in conduct that places the employee at risk may lead to corrective action up to and including termination, in partnership with WA DSB.

HOW TO REPORT HAZARDS

Employees are responsible to immediately report anything that poses a safety hazard by informing a WA DSB staff member and calling the Accent Customer Service team.

HOW TO REPORT AN ACCIDENT OR HEALTH EMERGENCY

Employees who experience or witness an accident that causes or is likely to cause bodily harm or a health emergency, should report the accident to a WA DSB staff member and Accent immediately. 911 should be called if conditions appear to be serious or life threatening.

7.2 VIOLENCE IN THE WORKPLACE

All employees, vendors and business associates must be treated with courtesy and respect at all times. Employees are expected to refrain from conduct that may be dangerous to others. Conduct that threatens, intimidates or coerces another employee, vendor or business associate will not be tolerated. As an employee, you may not threaten, stalk or harass anyone at the workplace or outside the workplace. The Company treats threats coming from an abusive personal relationship as it does other forms of violence. Indirect or direct threats of violence, incidents of actual violence and suspicious individuals or activities should be reported as soon as possible to a WA DSB staff member and Accent.

7.3 DRUG-FREE WORKPLACE

The purpose of this policy is to explicitly protect the rights of employees to work in an environment that is free from the effects of alcohol, drugs, or any substance that might impair the working ability and productivity of any employee or encroach on the rights of any employee to enjoy a safe, quality-oriented Accent Intermediary Services, LLC. Employee

environment. Accent, in partnership with WA DSB, will take necessary action to remain in compliance with applicable laws and uphold its contractual agreements regarding a drug-free workplace.

DRUG AND/OR ALCOHOL USE

7.3.1.1 General Statement

It is very important to Accent to have a healthy and productive work force and safe working conditions, free from the effects of alcohol and illegal drugs, for the benefit of its employees, clients, contractors, its business, and the general public. Drug and alcohol abuse creates a variety of workplace problems, including increased injuries on the job, increased absenteeism, increased financial burden on health and decreased employee morale, decreased productivity, and a decline in the quality of services. Accent, in partnership with WA DSB, intends to provide a safe workplace, free of alcohol and drug impairment.

7.3.1.2 Policy against Use of Drugs or Alcohol

Accent prohibits buying, selling, manufacture, transportation, possession, distribution, consumption, use, or being under the influence of alcohol or illegal drugs on worksite premises while participating in WA DSB programs. Further, employees are prohibited from engaging in WA DSB programs while under the influence of any drug (legal or illegal) which might cause their activities to jeopardize the health and safety of themselves or others.

7.4 SMOKE FREE WORKPLACE POLICY

Accent expects a smoke-free environment for its employees, customers, and visitors. Smoking is prohibited throughout the workplace. Employees may smoke in designated outdoor areas only.

COMPLAINTS

Accent encourages employees to first discuss any conflicts they may have with the person(s) involved. However, the Accent team, in partnership with WA DSB, are available to help mediate and resolve conflicts quickly and immediately before the problem worsens.

8 WORKPLACE EXPECTATIONS

MEDIA INQUIRIES

All inquiries from the media must be referred to your Accent and WA DSB representatives.

8.1 SOCIAL MEDIA

The Company recognizes that its employees may contribute content to public communications on websites, blogs and business or social networking sites not operated by Accent.

However, inappropriate material on such sites has the potential to cause damage to Accent and WA DSB as well as its employees, customers, business partners and/or suppliers. For this reason, all employees must agree to not publish any material, in any form, which identifies themselves as being associated with Accent or its customers, business partners or suppliers.

All employees must also refrain from posting, sending, forwarding, or using, in any way, any inappropriate material including but not limited to material that is defamatory or could adversely affect the image, reputation, viability or profitability of Accent and that contains any form of Confidential Information relating to Accent, its employees, customers, business partners and/or its suppliers.

All employees of Accent are expected to comply with this policy. A breach of this policy may result in disciplinary action up to and including termination of employment.

8.2 PERSONAL CELLPHONES/SMARTPHONES & CAMERAS POLICY

USE OF CAMERA PHONES/SMARTPHONES FOR AUDIO/VIDEO RECORDING

The use of camera phones, smartphones, or other audio or video recording-capable devices used for audio or video recording during work hours is prohibited unless otherwise specified by the Company.

9 Employee Conduct

9.1 STANDARDS OF CONDUCT

The following list of rules and offenses are examples of conduct that may subject employees to discipline or could risk participating in WA DSB programs. Any violation of any one of these rules, any other rules or any unacceptable behavior, as determined in partnership between Accent and DSB, may subject employees to discipline up to and including termination. Each situation is handled on a case-by-case basis.

This is not a complete list of all rules and offenses that may subject employees to discipline but only contains examples:

- Dishonesty or falsification in any form or degree, including intentionally misleading statements, rumor or innuendo.
- Falsifying an employment application or any other Accent records or documents.
- Violating policies or procedures related to pandemics, local, state or federal public health emergency or other local, state or federal orders related to a state emergency.
- Disrespectful or abusive conduct toward management, a fellow employee.
- Theft or unauthorized possession, removal or use of property belonging to Accent, or other

employees.

- Being under the influence of, possessing, selling or using alcohol or illegal drugs during work time.
- Unexcused or excessive absence or tardiness.
- Not showing up for work.
- Unwillingness or inability to work in harmony with others, backbiting, backstabbing, gossiping, discourtesy, conduct creating disharmony, irritation or friction.
- Fighting, gambling, horseplay or using vulgar, profane, obscene or abusive language while at work, threatening, intimidating or coercing others while participating in WA DSB programs.
- Engaging in sexual or other harassment of co-workers on or off the job.
- Smoking or chewing tobacco in unauthorized areas.
- Working or causing unauthorized overtime.
- Failing to record work time accurately.
- Violating health or safety rules or failing to report an accident.
- Failing to cooperate in any investigation.
- Failure to observe safety procedures.
- Possessing, entering with or using weapons, firearms or explosives inside the workplace.
- Discussing or otherwise disclosing confidential or proprietary information in violation of federal and state laws, regulations, professional standards and/or Accent policy.
- Engaging in criminal conduct or acts of violence or making threats of violence toward anyone during your enrollment in the WA DSB program(s).
- Insubordination or refusing to obey instructions properly issued by Accent and/or WA DSB staff.
- Intentionally not treating other employees and WA DSB staff with dignity and respect.
- Engaging in an act of sabotage; negligently or intentionally causing the destruction, deletion, or damage workspaces with the intent to sabotage.
- Theft or unauthorized possession of or access to Accent systems or the property of fellow employees; unauthorized possession or removal of any Accent property.
- Excessive absence or tardiness; failure to report an absence or late arrival.
- Engaging in illegal activity in workspaces at any time.
- Violating any Accent policy.
- Conducting personal business on Accent and WA DSB program time.
- Unlawful harassment or retaliation against another employee for reporting misconduct.
- Violation of any other commonly accepted reasonable rules of responsible personal conduct, appearance, or cleanliness.

9.2 TEAM MEMBER CODE OF ETHICS

Accent is committed to positive work relationships between employees. Working together and supporting each other allows for a more positive work environment allowing you to maximize your benefits from your enrollment in WA DSB programs.

Therefore, employees agree to:

- Value and respect other employees and take the responsibility to develop a quality work relationship with each employee.
- Never devalue or harass another employee. Respect of diversity and individual differences should

be observed.

- Take responsibility to find solutions to problems rather than complaining or blaming others. Employees will look first to their own actions.
- Agree to not conspire, gossip, backbite, or speak negatively about a team member behind their back.
- Agree to promptly speak to the person that poses a difficulty first and if it is not resolved, follow the appropriate chain of command rather than discussing problems with co-workers. Unless, it is an issue of harassment, misuse of funds/company property or other serious behavior which should be reported directly to Accent management and/or Human Resources.
- Not complain about a fellow team member and ask others who are doing so to address the problem directly with the person involved unless it is an issue of harassment, misuse of funds/company property or other serious behavior which should be reported directly to Accent management and/or Human Resources.
- Accept each team member, forgive past problems, and commit to beginning anew.
- Remember that none of us are perfect and growth and forgiveness can happen when people make errors.

9.3 NURSING MOTHER ACCOMMODATION

The Company will provide a functional private space and a reasonable amount of break time for employees who are nursing mothers in order to express milk as frequently as needed for one (1) year after the nursing child's birth.

Should you need support with Nursing Mother Accommodations, please contact Accent Customer Service and we will partner with WA DSB to accommodate.

9.4 MEALS AND BREAKS

Non-exempt employees are permitted a ten (10) minute rest break for each 4-hour work period. Rest breaks are counted toward worked hours and employees are compensated for time taken. Employees are eligible to a 30-minute unpaid meal break if they work five (5) hours or more in a day. Additionally, Employees cannot be required to work more than three (3) hours without a rest break.

10 BENEFITS

10.1 WORKERS' COMPENSATION BENEFITS

On the job injuries are covered by Washington State Department of Labor & Industries. If you are injured on the job, no matter how slightly, report the incident immediately contacting Washington State Department of Labor & Industries, a WA DSB Supervisor, and Accent to report the injury. There are a couple of ways to file a claim by either filing online or by phone, contact information and resources are noted below. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your

claim. We ask for your assistance in alerting Accent to any condition which could lead to or contribute to an employee accident.

If you are injured on the job, please follow these steps:

1. Seek medical attention or contact 911 in the event of an emergency.
2. Alert a WA DSB staff member and Accent.
3. Begin filing a claim by [clicking here and it will navigate you to the Washington state website to submit a claim](#) or by calling 18775613453.

10.2 Washington Cares

Effective July 1, 2023 the state of Washington will implement WA Cares Fund which will support Washingtonians in accessing long-term care. As your employer, we will withhold 0.58% of your wages to put towards the WA Cares Fund. WA Cares Fund benefits are funded entirely by worker premiums and by contributing a small amount from each paycheck while working, you can help pay for long-term care when you need it.

Each year you work at least 500 hours, you earn a qualifying year. Benefits become available in July 2026 if you need long-term care and have contributed:

- 3 of the last 6 years at the time you apply, or
- 10 years (without a break of 5+ years) at any point in your career

For more information regarding the Washington Cares Fund, please visit www.wacaresfund.wa.gov.

11 SEPARATION OF EMPLOYMENT

FINAL PAY AT RESIGNATION

Final pay will be made according to the applicable state law. If there are unpaid obligations to the Company, the final paycheck will reflect the appropriate deductions.

It is the employee's responsibility to make sure the Company has the correct mailing address on the employee's last day.

FINAL PAY FOR TERMINATIONS

The final paycheck will be made according to the applicable state law. If there are unpaid obligations to the Company, the final paycheck will reflect the appropriate deductions.

Final pay will be given according to the current pay selection on file with the Payroll Department. If the final pay is not able to be given according to the current pay selection on file, a check will be mailed to the employee's home address. It is the employee's responsibility to make sure the Company has the correct mailing address on the employee's last day.

ACCENT INTERMEDIARY SERVICES EMPLOYEE HANDBOOK ACKNOWLEDGEMENT AND RECEIPT FORM

The Employee Handbook describes important information about Accent Intermediary Services, LLC. (also referred to as the Company) and I understand that I should consult an Accent Representative regarding any questions not answered in the handbook. I have entered into my employment relationship with the Company voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or the Company can terminate the relationship at will, with or without cause, at any time, so long as there is not a violation of applicable federal or state law.

No supervisor or other representative of the Company, except the CEO, has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

This handbook and the policies and guidelines contained herein supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of my employment with the Company. By distributing this handbook, the Company expressly revokes any and all previous policies and procedures that are inconsistent with those contained herein.

I understand that, except for employment-at-will status, any and all policies and practices may be changed at any time by the Company and the Company reserves the right to change my hours, wages and working conditions at any time. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify or eliminate existing policies. Only an Officer of the Company has the ability to adopt any revisions to the policies in this handbook.

I understand and agree that nothing in the Employee Handbook creates, or is intended to create, a promise or representation of continued employment and that employment at the Company is employment at will, which may be terminated at the will of either the Company or myself. Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I understand and agree that employment and compensation may be terminated with or without cause and with or without notice at any time by the Company or myself.

I have received my copy of the Accent Intermediary Services Employee Handbook. I have read and will comply with the policies and procedures contained in this handbook and any revisions to it. I further understand that failure to comply with any Company policy may result in disciplinary action up to and including termination of employment.

Employee' Signature

Employee's Name (Print)

Date



Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

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

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number
<p>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.</p>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)						
If you check Item Number 4. , enter one of these:						
USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance
Signature of Employee				Today's Date (mm/dd/yyyy)		

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

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

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	<p>Additional Information</p>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)	<p><input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.</p>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<p>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.</p>					
Last Name, First Name and Title of Employer or Authorized Representative				Signature of Employer or Authorized Representative	
				Today's Date (mm/dd/yyyy)	
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

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

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security <p style="margin-left: 20px;">For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.</p>
<p>Acceptable Receipts</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"> • Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee. 	OR	<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 Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

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

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

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

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

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

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

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

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



Supplement B, Reverification and Rehire (formerly Section 3)

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

USCIS
Form I-9
Supplement B
OMB No. 1615-0047
Expires 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>)
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
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Additional Information (Initial and date each notation.)

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

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (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>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
---	--	------------------------------------

Additional Information (Initial and date each notation.)

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

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (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>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
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Additional Information (Initial and date each notation.)

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 www.ssa.gov .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately		
<input type="checkbox"/> Married filing jointly or Qualifying surviving spouse		
<input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
Caution: 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 to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than 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)
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Employer Name Here

General Instructions

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

Future Developments

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

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 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 if you:

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

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

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

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

Specific Instructions

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

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

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

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount 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 2(b) – Multiple Jobs Worksheet *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 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** \$ _____

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
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
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
2 Add lines 1a, 1b, and 1c. Enter the result here
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
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
4 Add lines 3a and 3b. Enter the result here
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
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
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)
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)
d Gifts to charities. Enter contributions in excess of 0.5% (0.005) of your total income
e Other itemized deductions. Enter the amount for other itemized deductions
7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here
8 Limitation on itemized deductions.
a Enter your total income
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
9 Enter: \$768,700 if you're married filing jointly or a qualifying surviving spouse; \$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
11 Standard deduction.
Enter: \$32,200 if you're married filing jointly or a qualifying surviving spouse; \$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)
13 Add lines 11 and 12. Enter the result here
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
15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4

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

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

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

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

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,220	2,760	3,760	4,070	4,070	4,210
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190



Pay Selection Options

Below are the options employees have for receiving their paychecks through Accent. Please read the information about each option and select the one that is right for you. Paystubs will be sent to the email provided on the Authorization for Direct Deposit on the following page. **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 Accent to receive your pay via direct deposit. You won't have to wait for the mail or make a trip to the bank. Paystubs will be sent to you by email. 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 Accent.

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

Email: enrollment@acumen2.net

Fax: (866) 492-4552

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

Note: if you do not select one of the options, Accent will send your pay check 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. Accent 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 Accent to issue a stop payment and have a new check issued. A processing fee of 35\$ will be deducted from the new check for each stop payment request. This fee may be waived by signing up for direct deposit.



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.
<i>If you answered, “YES,” to Question 6, answer the following question. If you answered, “NO,” skip the question below.</i>	
Is this job of performing household services (respite) your principal occupation?	
NOTE: Do not answer, “YES,” if you are a student.	
<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.”