

# 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:
  - Employee Rate Form
  - I-9 Employment Eligibility Verification
    - Your employee fills out **Section I**.
    - As the Employer, you fill out **Section II**. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and re-submit the form to Acumen within three days of the actual date of hire.
    - 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
  - G-4 State of Georgia Employee's Withholding Allowance Certificate
  - Pay Selection Employee Options (*send voided check or bank letter for direct deposit*)
  - Physical Demands Acknowledgement Form
  - Application for Tax Exempt Form (optional)

### State Requirements:

- Employee Agreement
- Complete the CheckPT Fingerprint Registration
- Workers Comp Claim Report Form
- Approved DBHDD Participant Direction Family Hire Request Form – if hiring a family member

Your employee must clear a background check prior to working in this program. Acumen cannot approve your Employee's CheckPT application until we receive the Employee packet. Acumen will notify you, the employer, when this process has been completed and your employee can begin working. Acumen is not authorized to process payments to your employees that do not meet this requirement. Acumen will pay for up to 5 background checks per year.

Every employee must have current First Aid and CPR certifications. It is YOUR responsibility as the employer to collect and track these certifications to ensure that your employee meets these qualifications.

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 5-7 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.

Examples of completed forms can be found in the back of this packet. 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.

## **Employee State and Local Tax Withholding**

Georgia state and local income tax will be withheld from all employees' pay based on state and local income tax withholding guidelines. Employees who live in another state may be required to file and pay state withholding tax in Georgia and the state in which they live. Individuals in this situation should consult a tax advisor with any concerns they may have about their state tax liability.

## **Employee Changes and Termination**

Complete the Employee Change Form if an employee changes his or her name or address. Complete the 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, G-4, I-9, and copies of completed timesheets.

## **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.

## **Medicaid Fraud**

Medicaid fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided in order to obtain improper payment. The Medicaid Fraud Unit investigates and prosecutes people who commit fraud. Medicaid fraud is a felony, and conviction can lead to substantial penalties. Additionally, individuals convicted of Medicaid fraud can be excluded from any employment with a program or facility receiving Medicaid funding.

Examples of Medicaid Fraud include:

- Signing or submitting a timesheet for services 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.

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

To view Acumen's False Claims Policy – Fraud Protocol for the State of Georgia, go to <https://www.acumenfiscalagent.com/state/georgia/> or go to [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com) and go to our "Resources" page.



# Acumen Fiscal Agent

Innovation • Opportunity • Freedom

**Acumen Fiscal Agent, LLC.**  
5416 E Baseline Rd., Suite 200  
Mesa, AZ 85206  
Toll-Free Phone: (866) 522-8636  
Toll-Free Fax: (877) 522-8636  
TTY: (888) 853-0010  
[enrollment@acumen2.net](mailto:enrollment@acumen2.net)  
[www.acumenfiscalagent.com](http://www.acumenfiscalagent.com)



# GEORGIA NOW Employee Rate Form

To ensure proper payment, please provide Acumen with the following information so the employee is paid the correct rate for the service(s) provided. Please consult the Show Me the Money\* form for rate information. **Rate changes must be received by Acumen at least two (2) weeks prior to the pay period start date for which they are to take effect. If a two (2) week notice is not provided, the form will not be processed. Retroactive rate changes are not allowed.**

Employee Name (please print): \_\_\_\_\_

Employee Social Security Number (last 4 digits): \_\_\_\_\_

Is the Employee an Approved Family Hire: Yes  No  **If yes, please do not exceed the pay rate maxes established by DBHDD.**

Use the 3-letter code found in the Service Code column of the Georgia NOW.COMP Service Code Descriptions\*. **Note when using Community Living Supports:** If you indicate code "CLS" the rate will be applied to CLB, CLE and PAR only. CLB, CLE, and PAR, will be noted at the same pay rate unless otherwise indicated. If you are using the two- or three- person CLS codes, you must specify each rate separately. RD1/RD2 are paid as Daily Rates. Please refer to the Georgia NOW.COMP Service Code Descriptions\*.

Service Code: _____	Employee Rate: \$ _____
Service Code: _____	Employee Rate: \$ _____
Service Code: _____	Employee Rate: \$ _____

Effective Date: \_\_\_\_\_ (\*rate changes **cannot** be retroactive)

Participant Name (please print): \_\_\_\_\_

\_\_\_\_\_  
*Participant or Representative Signature*

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

- Please complete this form for each new employee **and** each time you would like to change your employees' pay rate.
- This form **must be received by Acumen two (2) weeks prior to the pay period start date for which the rate is to take effect. If two-week notice is not provided, the form will not be processed.** Refer to the Pay Schedule\* to see pay period dates.
- Be advised, most employers are required to pay their employees overtime (time and a half) for any hours worked over 40 each week. Please review the DOL handbook titled "*Paying Minimum Wage and Overtime to Home Care Workers*"\* which can be found on our website.

Fax: 877-522-8636  
 Email: Enrollment@acumen2.net  
 Mail: Acumen Fiscal Agent, LLC  
 5416 E Baseline Rd., Suite 200  
 Mesa, Arizona 85206

\*All forms can be found at [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com), click on "Participant Employers" then choose your state, then choose your program.



# Employment Eligibility Verification

## Department of Homeland Security

### U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
OMB No.1615-0047  
Expires 05/31/2027

**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><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 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					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><b>Additional Information</b></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><b>Certification:</b> 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					First Day of Employment (mm/dd/yyyy):
Employer's Business or Organization Name			Signature of Employer or Authorized Representative		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="https://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 05/31/2027

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> .
--	--	---

**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 05/31/2027

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> .
--	--	---

**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> )
----------------	--------------------------	--

**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> )
---	--	------------------------------------

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.

# 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 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** \$ \_\_\_\_\_

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.

### 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



2511004015

**STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

1a. YOUR FULL NAME	1b. YOUR SOCIAL SECURITY NUMBER
2a. HOME ADDRESS (Number, Street, or Rural Route)	2b. CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 - 8

**3. MARITAL STATUS**

Enter letter below on Line 7.

- A. Single
- B. Married Filing Separate or Married Filing Joint, both spouses working
- C. Married Filing Joint, one spouse working
- D. Head of Household

**4. DEPENDENT ALLOWANCES** [ ]

**5. GEORGIA ADJUSTMENTS ALLOWANCE** [ ]  
(See instructions for details. Worksheet below must be completed)

**6. ADDITIONAL WITHHOLDING** \$ \_\_\_\_\_

**WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES**

(Must be completed for step 5)

A. Federal Estimated Itemized Deductions (If Itemizing Deductions).....\$ \_\_\_\_\_

B. Georgia Standard Deduction (enter one): \$ \_\_\_\_\_

    Single/Head of Household .....\$12,000

    Married Filing Joint .....\$24,000

    Married Filing Separate .....\$12,000

C. Subtract Line B from Line A (If zero or less, enter zero) .....\$ \_\_\_\_\_

D. Allowable Georgia Adjustments to Federal Adjusted Gross Income .....\$ \_\_\_\_\_

E. Add the Amounts on Lines C and D .....\$ \_\_\_\_\_

F. Estimate of Taxable Income not Subject to Withholding .....\$ \_\_\_\_\_

G. Subtract Line F from Line E (if zero or less, stop here).....\$ \_\_\_\_\_

H. Divide the Amount on Line G by \$4,000. Enter total here and on Line 5 above ..... \_\_\_\_\_

(This is the number of Georgia Adjustments Allowances you can claim. If the remainder is over \$1,500 round up)

**7. LETTER USED** (Marital Status A, B, C or D) \_\_\_\_\_ **TOTAL ALLOWANCES** (Total of Lines 4 - 5) \_\_\_\_\_  
(Employer: The letter indicates the tax tables in Employer's Tax Guide)

**8. EXEMPT:** (Do not complete Lines 4 - 7 if claiming exempt) **Read the Line 8 instructions on page 2 before completing this section.**

- a) I claim exemption from withholding because I incurred no Georgia income tax liability last year **and** I do not expect to have a Georgia income tax liability this year. **Check here**
- b) I certify that I am not subject to Georgia withholding because I meet the conditions set forth under the Servicemembers Civil Relief Act as provided on page 2. My state of residence is \_\_\_\_\_. My spouse's (servicemember) state of residence is \_\_\_\_\_. The states of residence must be the same to be exempt. **Check here**

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Employer: Complete Line 9 and mail entire form only if the employee claims over 14 allowances or exempt from withholding.** If necessary, mail form to: Georgia Department of Revenue, Taxpayer Services Division, P.O. Box 105685, Atlanta, GA 30348-5685

**9. EMPLOYER'S NAME AND ADDRESS:** \_\_\_\_\_ **EMPLOYER'S FEIN:** \_\_\_\_\_

**EMPLOYER'S WH#:** \_\_\_\_\_

**Do not accept forms claiming additional allowances unless the worksheet has been completed. Do not accept forms claiming exempt if numbers are written on Lines 4 - 7.**

**INSTRUCTIONS FOR COMPLETING FORM G-4**

Enter your full name, address and social security number in boxes 1a through 2b.

Line 3: Write the letter on Line 7 according to your marital status.

- A. Single
- B. Married Filing Separate or Married Filing Joint, both spouses working
- C. Married Filing Joint, one spouse working
- D. Head of Household

Line 4: Enter the number of dependent allowances you are entitled to claim. The term "dependent" shall have the same meaning as in the Internal Revenue Code of 1986; provided, however, that any unborn child with a detectable human heartbeat, as such terms are defined in Code Section 1-2-1, shall qualify as a dependent minor.

Line 5: Complete the worksheet on Form G-4 if you claim Georgia adjustments Allowances. Enter the number from Line H here.

**Failure to complete and submit the worksheet will result in automatic denial on your claim.**

Line 6: Enter a specific dollar amount that you authorize your employer to withhold in addition to the tax withheld based on your marital status and number of allowances.

Line 7: Enter the letter of your marital status from Line 3. Enter total of the numbers on Lines 4-5.

Line 8:

- a) Check the first box if you qualify to claim exempt from withholding. You can claim exempt if you filed a Georgia income tax return last year and the amount of Line 4 of Form 500EZ or Line 16 of Form 500 was zero, **and** you expect to file a Georgia tax return this year and will not have a tax liability. You cannot claim exempt if you did not file a Georgia income tax return for the previous tax year. **Receiving a refund in the previous tax year does not qualify you to claim exempt.**

**EXAMPLES:** Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$100. Your tax liability is the amount on Line 4 (or Line 16); therefore, you **do not qualify** to claim exempt.

Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$0 (zero). Your tax liability is the amount on Line 4 (or Line 16) and you filed a prior year income tax return; therefore you **qualify** to claim exempt.

- b) Check the second box if you are not subject to Georgia withholding and meet the conditions set forth under the Servicemembers Civil Relief Act. Under the Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if:
  - 1. The servicemember is present in Georgia in compliance with military orders;
  - 2. The spouse is in Georgia solely to be with the servicemember;
  - 3. The servicemember maintains domicile in another state; and
  - 4. The domicile of the spouse is the same as the domicile of the servicemember or the spouse of the servicemember has elected to use the same residence for purposes of taxation as the servicemember.

Additional information for employers regarding the Military Spouses Residency Relief Act:

- 1. On the W-2 the employer should not report any of the wages as Georgia wages.
- 2. If the spouse of a servicemember is entitled to the protection of the Military Spouses Residency Relief Act in another state and files a withholding exemption form in such other state, the spouse is required to submit a Georgia Form G-4 so that withholding will occur as is required by Georgia Law when a Georgia domiciliary works in another state and withholding is not required by such other state. If the spouse does not fill out the form, the employer shall withhold Georgia income tax as if the spouse is single with zero allowances.

**Worksheet for calculating additional allowances.** Enter the information as requested by each line. For Line D, enter items such as Retirement Income Exclusion, U.S. Obligations, and other allowable deductions per Georgia Law, see the IT-511 booklet for more information.

**Do not complete Lines 4-7 if claiming exempt.**

**O.C.G.A. § 48-7-102** requires you to complete and submit Form G-4 to your employer in order to have tax withheld from your wages. By correctly completing this form, you can adjust the amount of tax withheld to meet your tax liability. Failure to submit a properly completed Form G-4 will result in your employer withholding tax as though you are single with zero allowances.

Employers are required to mail any Form G-4 claiming more than 14 allowances or exempt from withholding to the Georgia Department of Revenue. Employers should honor the properly completed form as submitted unless otherwise notified by the Department. Such forms remain in effect until changed or until February 15 of the following year. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.



## 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.

### Pay Card

Pay cards – also called pre-paid debit cards – work just like a regular debit card but are used only for payroll deposits. Acumen does not charge for this option, although the card provider may charge fees for certain transactions. Pay cards are up to 80% less expensive to use than check cashing services. Paystubs will be delivered via DCI messaging on payday. To enroll, complete the Authorization for Pay Card section of the form and return it to Acumen. Money Network will send you an information kit. You will need to activate the card with Money Network and then contact Acumen with your account information. You will receive paper checks by mail until this process is complete. For a complete fee schedule, see:  
<https://docs.moneynetwork.com/moneynetwork/prepaid-fees.html>

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

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

Fax: 877-522-8636

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

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

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

Check       Direct Deposit       Pay Card

**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 PAY CARD or PAPER CHECK**

I hereby authorize Acumen Fiscal Agent, LLC (herein after “Company”) to deposit any amount owed to me for wages and/or reimbursements by initiation of credit entries to my account at the financial institution (hereinafter “Bank”) handling my choice indicated above. Further, I authorize Bank to accept and credit any credit entries indicated by Company to my account. In the event that Company deposits funds erroneously into my account, I authorize Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Company receives written notice from me of its termination in such time and in such a manner as to afford a reasonable opportunity to act on it. If my method of payment is pay card, as the pay card holder, it is my responsibility to close this account should I no longer choose to have payments deposited in this manner. If I selected Paper Check, I understand that Acumen will make every effort to ensure my check will arrive by payday; however, it is impossible to guarantee the date that my paper check will arrive. Acumen is not responsible for any delays or misdirected mail after checks have been submitted to the U.S. Postal Service. If my paper check does not arrive within 5 business days of payday, I can call Acumen to issue a stop payment and have a new check issued. I understand that if I request a stop payment, a processing fee of \$35.00 will be deducted from my new check. If I require that this fee be waived, I must sign up for either direct deposit or a Pay Card. I understand that the Money Network pay card will have fees for transactions, and that I will be responsible for these fees if I choose this option. I understand that I may elect to have direct deposit to an existing pay card that is already in my name, as long as I provide supporting documentation to verify the routing & account number and name on the account. I understand that Acumen is not liable for any pay card fraudulent activity related to third party transactions. I understand that upon my request, Acumen may attempt a payment reversal. However, if the reversal is not successful, I understand that Acumen is not responsible and I will need to work with my institution to rectify said payment.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# EMPLOYMENT APPLICATION

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

---

**PERSONAL INFORMATION:**

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

---

**EMPLOYMENT ELIGIBILITY:**

To be employed with the State of Georgia, you must meet certain State and Federal employment eligibility requirements. These include, but are not limited to, United States citizenship or authorization to work in this country, and no felony convictions.

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

Are you a United States citizen? \_\_\_\_\_ YES \_\_\_\_\_ NO

Are you an alien authorized to work in the United States? \_\_\_\_\_ YES \_\_\_\_\_ NO

---

**GEORGIA 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: \_\_\_\_\_  
Do you have Nurse Aide Certification? \_\_\_\_\_ YES \_\_\_\_\_ NO if yes, expiration date: \_\_\_\_\_  
Please list any other professional certifications: \_\_\_\_\_

\* If hired, you must provide a copy of your current CPR card and First Aid card to your employer.

---

**EDUCATION:**

High School Graduate or equivalent (GED)? \_\_\_\_\_ YES \_\_\_\_\_ NO  
Vocational/Business School? \_\_\_\_\_ YES \_\_\_\_\_ NO  
if yes, field of study: \_\_\_\_\_ # of months: \_\_\_\_\_ completion date: \_\_\_\_\_  
College? \_\_\_\_\_ YES \_\_\_\_\_ NO College Graduate? \_\_\_\_\_ YES \_\_\_\_\_ NO  
if yes, degree: \_\_\_\_\_ completion date: \_\_\_\_\_

---

**LIST THREE PERSONAL REFERENCES:**

---

(Name) (Address) (Phone Number)

---

(Name) (Address) (Phone Number)

---

(Name) (Address) (Phone Number)

---

---

**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: \_\_\_\_\_

---

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

---

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

---

---

---

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

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

---

---

**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: \_\_\_\_\_

# PHYSICAL DEMANDS ACKNOWLEDGEMENT FORM

As my employee, you will be providing services in accordance with my ISP/Care Plan. It is required that you acknowledge your ability to meet the physical demands of this position.

The physical demands include but are not limited to:

- The ability to frequently stand, walk, bend, stoop and twist throughout the workday.
- The ability to lift and/or transfer up to \_\_\_\_\_ pounds.

Other duties may include but are not limited to:

---

---

---

---

---

---

---

**By signing this form you acknowledge that you are fully able to meet the minimum requirements as stated above.**

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

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

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

\_\_\_\_\_  
**Print Employer Name**

\_\_\_\_\_  
**Print Participant Name**



# 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.”



## Employee Companionship Services & Live-In Exemptions

### EMPLOYER

There are program specific rules around an employee living with the participant and the relationship between an employer and employee. See the COMP and NOW Waiver Manual Part III for more information. The below questions are for purposes of compliance with program rules and have no bearing on taxes or tax exemptions.

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

1. Does the employee live with the participant (the individual receiving services)?  Yes  No  
*If yes to the above question you must answer below. If "no" move on to question 2.*

- Does the employee own or lease the home?  Yes  No
- Has a live-in exemption been filed & approved by the Department of Community Health?  
 Yes  No

2. Is the employee related to the participant (the individual receiving services)?  Yes  No  
*If yes to the above question you must answer below.*

- Has the family hire been approved by DBHDD (annual approval is required)?  Yes  No

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

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

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

**Georgia**  
**COMP/NOW**  
**Employee Agreement**

Name of Participant (please print) \_\_\_\_\_  
Participant Name

Name of Employee (please print) \_\_\_\_\_  
Employee Name

Employee Address \_\_\_\_\_  
Number Street Unit/Apt

\_\_\_\_\_  
City State Zip

**Employee Phone** \_\_\_\_\_ **Employee Email** \_\_\_\_\_  
Phone Number Email Address

The employee agrees to accept payment for services provided for individuals served through the Comprehensive Supports Waiver (COMP) Program/New Options Waiver (NOW) Program through the Georgia Department of Community Health (DCH), Department of Behavioral Health and Developmental Disabilities (DBHDD). Fiscal management services are provided by Acumen Fiscal Agent, LLC (Acumen), which is not a Georgia 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 their representative is my employer. My employer is not Acumen, DCH, DBHDD or any other entity involved with this Participant-Direction Option.
2. I accept payment from Acumen as payment in full for the services provided. I cannot accept any additional compensation for the hours I have worked.
3. I acknowledge that I am at least 18 years of age.
4. I agree to complete and keep current the required training and certifications as specified in Part I, Part II, and the applicable Part III manuals.
5. I will provide only the services that have been approved by my employer and authorized in the participant's Individual Service Plan (ISP) and Individual Budget and in compliance with the rules of the Participant-Direction option. I understand that the certifications must be updated and submitted to the employer on an annual basis in order to remain in compliance.
6. I understand and acknowledge that I may not provide more than 40 hours of paid services in a seven day period.
7. I understand and acknowledge that work performed in excess of the authorized amount or service limits will not be paid by DCH, DBHDD nor Acumen Fiscal Agent.

8. I will provide DCH, DBHDD or its designee information regarding the service(s) provided for which payment was made, upon request.
9. I recognize that employment is dependent on the participant's participation in the COMP/NOW Program, Participant-Direction Option.
10. I will immediately notify a person designated by the employer of any participant medical emergency, illness, or visit to a physician.
11. I will take part in any meetings if requested by and/or regarding the participant.
12. I understand and consent to having a criminal background records check performed by Acumen. I understand my employment is contingent upon receiving the results of these checks complying with all applicable laws, rules and policies.
13. I understand that the results of my background checks will be made available to my prospective employer and other program staff as necessary and/or required.
14. I agree to complete all required paperwork and be approved by Acumen prior to providing service(s) requested under this participant-directed program.
15. I understand and acknowledge that any untruthful submission of services provided in an attempt to obtain improper payment is subject to investigation as Medicaid Fraud. I understand that Medicaid Fraud is a felony and can lead to substantial penalties and/or imprisonment.
16. I agree to protect the confidentiality of personal and health information relating to the participant. I agree to release that information only on the request of the participant or as otherwise allowed by law.

By signing below, I acknowledge that I have read this employee agreement in its entirety (2 pages). I understand that I must sign and return both pages as a condition of employment in this program and that I cannot begin working in the Comprehensive Supports Waiver (COMP) Program/New Options Waiver (NOW) Program Participant-Direction Option until this form is completed and returned to Acumen Fiscal Agent. I further acknowledge by signing below, that I understand what is being required of me, and agree to abide by its terms and conditions. I further understand and agree that violation of any of the terms and/or conditions of this agreement may result in termination of this agreement and payment for employment by any Medicaid Recipient participating in this program.

---

Employee signature

Date

---

Employer signature

Date

ARBITRATION AGREEMENT

(This Agreement cannot be altered, or else it is rendered null and void)

\_\_\_\_\_ is an applicant/employee (the "Applicant/Employee") for employment with \_\_\_\_\_ (the "Prospective Employer/Employer") and understands that the Prospective Employer/Employer will request that a Background Check be performed on him/her by Human Resource ProFile, Incorporated ("HRP") as a condition of employment.

For good and valuable consideration, including prospective or continued employment, the sufficiency of which is hereby acknowledged, the Applicant/Employee, Prospective Employer/Employer and HRP ( hereinafter referred to individually as a "Party" and collectively as the "Parties") hereby agree that any and all claims or causes of action against a Party(ies) by another Party(ies) under the Fair Credit Reporting Act ("FCRA") or any other applicable federal or state law, whether based in tort, contract or other basis, which arises in any way from the Background Check Report, disclosures required under the FCRA or state law, any adverse action taken by the Prospective Employer/Employer or by HRP on behalf of the Prospective Employer/Employer, or any other alleged violations of federal, state or local law, shall be arbitrated by the Parties in accordance with the Federal Arbitration Act ("FAA"). Such arbitration shall take place in the county in which the Prospective Employer/Employer is located or where the prospective employment was to take place or employment took place.

The arbitration required above shall be brought "on an individual basis only" and not "on a class action basis." The Applicant/Employee, Prospective Employer/Employer and HRP further agree that the validity of this Arbitration Agreement shall be determined solely by the arbitrator(s).

HRP is executing this Agreement on behalf of itself and in its capacity as a duly authorized agent of the Prospective Employer/Employer as per the HRP Service Agreement therewith. This Agreement may be executed using electronic and/or facsimile signatures, and such signatures shall have the same force and effect as if they were original signatures, and shall be effective as of the date that it is fully executed. If any provision hereof is declared to be unenforceable, the remainder hereof shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have signed this Agreement as of the date set forth opposite their respective signatures.

\_\_\_\_\_  
Applicant/Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Print Name of Prospective Employer/Employer)

\_\_\_\_\_  
Human Resource ProFile, Incorporated

By:  \_\_\_\_\_

By:  \_\_\_\_\_

HRP as its duly authorized Agent  
Print Name: Mark Owens  
Title: President  
Date: April 1, 2023

Print Name: Mark Owens  
Title: President  
Date: April 1, 2023

**Human Resource ProFile, Inc.**



## APPLICANT BACKGROUND CHECK

You received this form because you are required to complete a Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD) background check. Follow the instructions below to submit your background check request to the provider. The provider will review and *may* submit your background check request to DBHDD.

Provider Name	Provider Code
<b>ACUMEN FISCAL AGENT, LLC</b>	<b>RK23Y</b>

**1. Go to the [CheckPT Portal](https://DBHDDcheckPT.com/Applicant) and select the portal for Applicants at <https://DBHDDcheckPT.com/Applicant>.**

**2. Create an Account**

- If you have not created an account before:
- a. Select **“Register as a new user.”**
  - b. Enter your account information. Select **“Register.”**
  - c. Check your email for an email with the temporary password.

**3. Login**

Login using your username which is your email address and the temporary password received. You will be prompted to change your password and choose three security questions and answers.

**4. Terms and Conditions**

Read and accept the Terms and Conditions. Select the **“I accept the Terms and Conditions of the End User License Agreement”** checkbox and then select the **“Accept”** button.

**5. Enter Application Information**

- a. Select **“Create Application”** on the home screen.
- b. Enter Provider Code **RK23Y** in the provider number field and click **“Search”**. If the correct provider is displayed, click **“Continue Application.”** If an incorrect provider is displayed, contact the provider that gave you this form.
- c. Enter your demographic information including all required fields and select **“Next”**.
- d. Take a picture of your Identification Document (state issued driver’s license, state issued identification card, US armed forces ID, passport, or visa). Select the type of identity document and select **“Upload Document”**. Find the picture/file, select it, and enter the name of the document, for example, GA Driver’s License. Click **“Upload”**, then select **“Next”**.
- e. Enter your Physical Address as it appears on your Identification and click **“Next”**.
- f. Enter your mailing address if it is different from your physical address. If it is the same, check the box **“Mailing Address is same as Permanent Address”**, and select **“Next”**.
- g. If you have lived in a different state in the last 5 years, enter that information and click **“Add this previous address”**. If you have not lived in a different state in the last 5 years, check the box **“I have not lived in another State during the specified time frame”**, and select Next.

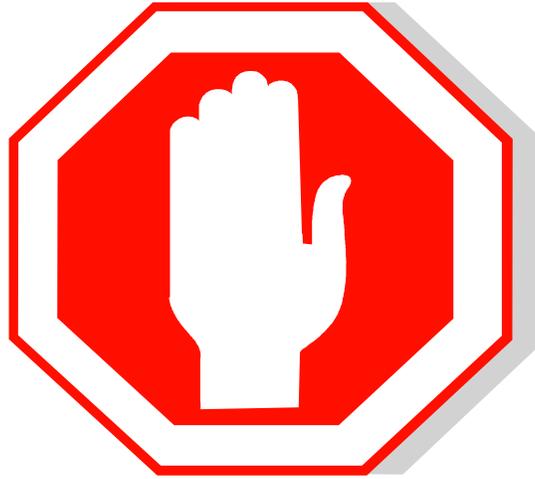
- h. Enter any different names you have used, like maiden names or aliases. Enter any different social security numbers or dates of birth used (very rare). Once added, if applicable, click on **“Add this name or alias”**. Select **“Next”**. If not applicable, leave blank and select **“Next”**.
- i. Read and acknowledge each statement on the Release of Information (ROI), check all boxes, and select **“Next”**. At the bottom of the ROI page is a statement related to privacy rights. Select the link **“Privacy Rights”**. This will open a new window. Read the privacy rights information. Navigate back to CheckPT and check the box to acknowledge that you have read the privacy rights. Select **“Next”**.
- j. Review all information on the Application Summary and be careful to ensure all information was entered correctly. Incorrect information will result in the delay of your ability to get fingerprinted and possibly hired. After you have reviewed the information, check the box **“The above information has been reviewed by me and is true and correct”**. Select **“Finish.”** Selecting **“Finish”** will submit your application to the provider for their review.
- k. If you selected **“Finish”** and any of your information was incorrect, you will need to contact the provider directly.

**6. Check your email**

You will receive an email when the provider submits your background check request to Idemia. The email will come from IDEMIA/IdentoGO and includes a unique tracking number (specific to you) called a Universal Enrollment Identification (UE ID). The email includes a link to IdentoGO.

If you have questions, please reach out to the appropriate department below.

**Community Providers      Provider HR**



## Worker's Compensation Claim Reporting Guidelines for Employees

If there has been a workplace injury or accident, do the following:

1. If it is a life-threatening emergency, seek medical attention immediately and inform the hospital that it is a workplace injury. Notify Acumen within 24 hours of the injury.

**NOTE:** If it is not an emergency, please refer to the Provider Listing you received from Acumen, or call Acumen for an updated list of medical providers in your area who are authorized to treat your work-related injury, or visit our website at [www.acumenfiscalagent.com/workers\\_compensation/workers-compensation-ga/](http://www.acumenfiscalagent.com/workers_compensation/workers-compensation-ga/)

2. Inform your employer of the injury.
3. All work-related injuries (regardless of whether medical treatment is needed or not) should be reported to Acumen within 24 hours.

Call Acumen's Worker's Compensation Hotline at 866-472-2297 within 24 hours of the injury.

**Timely reporting of accidents is important because:**

- ❖ Early access to medical care may decrease recovery time!
- ❖ The claims adjuster will need ample time to investigate incidents and make the appropriate decision about your benefits.
- ❖ In most states, there is a waiting period of 7 days before compensation is dispersed. The sooner you report the claim to Acumen, the sooner the clock starts on this waiting period.

---

*Employer Signature*

---

*Date*

---

*Employee Signature*

---

*Date*



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



## GEORGIA NOW Employee Rate Form

To ensure proper payment, please provide Acumen with the following information so the employee is paid the correct rate for the service(s) provided. Please consult the Show Me the Money\* form for rate information. **Rate changes must be received by Acumen at least two (2) weeks prior to the pay period start date for which they are to take effect. If a two (2) week notice is not provided, the form will not be processed.**

Retroactive rate changes are not allowed.

Employee Name (please print): Jane A. Employee

Employee Social Security Number (last 4 digits): 3333

Use the 3 letter code found in the Service Code column of the Georgia NOW Program Code Descriptions\*.

**Note when using Community Living Supports:** If you indicate code "CLS" the rate will be applied to CLB, CLE and PAR only. CLB, CLE, and PAR, will be noted at the same pay rate unless otherwise indicated. If you are using the two or three-person CLS codes, you must specify each rate separately.

Service Code: CLB Employee Rate: \$ 10.00

Service Code: CLE Employee Rate: \$ 11.00

Service Code: CAI Employee Rate: \$ 12.00

Effective Date: 07/01/2018 (\*Rate changes cannot be retroactive)

Participant Name (please print): Patty Participant

Patty Participant  
Participant or Representative Signature

06/15/2018  
Date

- Please complete this form for each new employee **and** each time you would like to change your employees' pay rate.
- This form **must be received by Acumen two (2) weeks prior to the pay period start date for which the rate is to take effect. If two week notice is not provided, the form will not be processed.** Refer to the Pay Schedule\* to see pay period dates.
- Be advised most employers are required to pay their employees overtime (time and a half) for any hours worked over 40 each week. Please review the DOL handbook titled "*Paying Minimum Wage and Overtime to Home Care Workers*"\* which can be found on our website.

Fax: 877-522-8636  
Email: Enrollment@acumen2.net  
Mail: Acumen Fiscal Agent, LLC  
4542 East Inverness Ave, Suite 210  
Mesa, Arizona 85206

\*All forms can be found at [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com), click on "Participant Employers" then choose your state, then choose your program.



# 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>
--	--

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
Document Title 1			<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>
Document Title 2 (if any)	<b>Additional Information</b>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
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>
---	--

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>
--	---	--

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>
--	--

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

# 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 <b>Jane E.</b>	Last name <b>Employee</b>	(b) Social security number <b>123-45-6789</b>
Address <b>111 Maine St Apt 2</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 checked="" 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 **Withholding Jobs Worksheet** on page 3 and enter the result in Step 2(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(a) if 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> \$ 0	Required field even if "0"
(b) Multiply the number of other dependents by \$500 . . . . .	<b>3(b)</b> \$ 0	
Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .	<b>3</b> \$ 0	

### 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 <b>Deductions Worksheet</b> 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 <b>pay period</b> . . . . .	<b>4(c)</b> \$

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

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"/>
-------------------------	---

### Step 5:

Sign Here

<i>Jane E. Employee</i> Employee's signature (This form is not valid unless you sign it.)	01/01/2026 Date
--	--------------------

### Employers Only

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





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

Check  Direct Deposit  Pay Card

FOR DIRECT DEPOSIT

MUST include a voided check or bank letter for direct deposit. To avoid processing delays, please do not staple your voided check or bank letter to this form. For savings accounts, please send a printout from your bank that gives the routing number and account information. Send any changes to your account(s) right away!

Table with 2 columns: Primary Account 1 and Secondary Account 2. Includes fields for Account Type, Flat Dollar Amount, Percentage, Financial Institution Name, Address, Routing Number, and Account Number.

Is your name on the account(s) listed above? (yes  no )

If "no," what is the name of on the account \_\_\_\_\_

If "no," employee agrees to have their funds deposited into this account. \_\_\_\_\_ Employee Signature



AUTHORIZATION FOR DIRECT DEPOSIT, PAY CARD or PAPER CHECK

I hereby authorize Acumen Fiscal Agent, LLC (herein after "Company") to deposit any amount owed to me for wages and/or reimbursements by initiation of credit entries to my account at the financial institution (hereinafter "Bank") handling my choice indicated above. Further, I authorize Bank to accept and credit any credit entries indicated by Company to my account. In the event that Company deposits funds erroneously into my account, I authorize Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Company receives written notice from me of its termination in such time and in such a manner as to afford a reasonable opportunity to act on it. If 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 the Money Network pay card will have fees for transactions, and that I will be responsible for these fees if I choose this option. I understand that I may elect to have direct deposit to an existing pay card that is already in my name, as long as I provide supporting documentation to verify the routing & account number and name on the account. I understand that Acumen is not liable for any pay card fraudulent activity related to third party transactions. I understand that upon my request, Acumen may attempt a payment reversal. However if the reversal is not successful, I understand that Acumen is not responsible and I will need to work with my institution to rectify said payment.

JANE E. EMPLOYEE
Print Name

123-45-6789
Social Security Number

04/04/1950
Date of Birth

email@example.com
Email Address for Paystub Delivery

Jane E. Employee
Signature

09/28/22
Date

Employee Street Address/City/State/Zip: EMPLOYEE STREET ADDRESS CITY, STATE ZIP CODE

Return completed form by email enrollment@acumen2.net, fax (877) 522 - 8636 or mail to 5416 E. Baseline Rd., Suite 200, Mesa, AZ 85206