



**Massachusetts DDS PDP Program  
Employer Packet  
(keep this file for your records)**

**Congratulations** on self-directing your supports in the MA DDS PDP Program! Acumen Fiscal Agent, LLC (Acumen) will be providing the payment services for this program. We are excited to take part in this process with you. Acumen Fiscal Agent, LLC (Acumen) is one of the oldest and most experienced Fiscal Employer Agents in the nation. We have been helping people self-direct since 1995, and we look forward to working with you. Acumen contact information is provided at the end of this packet for any questions that you may have.

**Becoming an Employer - Enrollment**

Inside this packet you will find the necessary forms and instructions that authorize Acumen to act on your behalf as your Financial Intermediary (FI). This appointment is only in regard to this program.

The following forms are needed to authorize Acumen to act as your FI. Please complete and return them to Acumen. Examples of these completed forms can be found in the back of the packet. Please check and note the date you emailed, mailed or faxed to Acumen. If you currently have or have had an Employer Identification Number (EIN), please let Acumen know, as we will need you to contact the IRS to complete the Existing EIN Process.

- Acumen Authorization Form Date Sent \_\_\_\_\_
- Employer Appointment of Agent – IRS Form 2678 Date Sent \_\_\_\_\_
- Application for Employer Identification Number – IRS Form SS-4 Date Sent \_\_\_\_\_
- Employer’s Previous Business Information Date Sent \_\_\_\_\_
- Employer Agreement Form Date Sent \_\_\_\_\_
- Power of Attorney MA Department of Revenue 2848 Date Sent \_\_\_\_\_
- Department of Unemployment Assistance POA Date Sent \_\_\_\_\_

**Reminder:**

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



## **Employer/Participant – Information and Responsibilities**

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

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

1. It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.
2. You must hire people who are authorized to work in the United States – citizens and legal aliens with proper documentation. You are required to complete a Form I-9 to verify their authorization to work. Employers must enter the date the employee began or will begin work for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and resubmit the form to Acumen within three days of the actual date of hire.
  - To review Frequently Asked Questions about Form I-9, please visit [www.acumenfiscalagent.com/resources](http://www.acumenfiscalagent.com/resources).
3. Avoid the temptation to classify your workers as independent contractors, as they probably are not. If you are not sure if someone providing a service for you is an employee or an independent contractor, go to the IRS website at [www.irs.gov](http://www.irs.gov) and fill out an SS-8 Form. Just type in SS8 in the search box. This form will help you to determine which classification to use.

### **After You Hire an Employee:**

1. The work environment must be “free from recognized hazards that are causing or are likely to cause death or serious physical harm.”
2. Your employees should not be subjected to circumstances that would create a “hostile work environment.” Such an environment can be many things, but an employee should never be subjected to sexual harassment or belittlement, jokes, or prejudice because of their age, race, color, religion, sex, national origin, or disability.

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

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

### **More Information:**

- For free information you can access the Federal Department of Labor: [www.dol.gov](http://www.dol.gov). They issue a *Small Business Handbook* which is helpful. It can be viewed and downloaded for free.

Remember, only services that are approved in the development of your budget/spending plan will be paid through this program. As an employer, if you cause work to be performed over and above what you have been approved for, you are responsible for paying for those services.



## **Fraud**

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

Examples of Fraud include:

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

## **Confidentiality**

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

## **Reports**

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

## **Workers' Compensation**

This program requires that the employer have Workers' Compensation. Upon enrollment, your employees are automatically covered by Workers' Compensation insurance with an "A" rated company. There are no additional forms you need to fill out.

Remember, you can do your part to prevent injury and keep the cost of this Workers' Compensation insurance down by providing a safe, hazard free workplace, and by training your employees on how best to support you.

You will find a Workers' Compensation poster in this packet. It is suggested that this poster be displayed in a prominent place to inform your employees of their rights and the resources available to them.

Please report all work-related injuries to Acumen within 24 hours. For more information or to report an injury, please call (866) 427-1739.



**Roles**

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

<b>Service Coordinator/Broker</b>	<b>Employer of Record</b>	<b>Acumen Fiscal Agent</b>
<ul style="list-style-type: none"> <li>• Conducts assessments to establish needs</li> <li>• Assesses appropriateness for self-directed services</li> <li>• Determines eligibility in the program</li> <li>• Makes referrals for new participants to join the program</li> <li>• Explains services available to an eligible person</li> <li>• Monitors and follows up on services received by the Employer of Record</li> <li>• Assists person in services as needed</li> <li>• Provides monitoring of budget.</li> <li>• Coordinates enrollment paperwork for completion and sends to Acumen</li> </ul>	<ul style="list-style-type: none"> <li>• Completes all necessary forms for enrollment</li> <li>• Hires and fires employees</li> <li>• Schedules and sets wages for employees</li> <li>• Trains employees to provide approved services</li> <li>• Provides a safe work environment</li> <li>• Ensures that all time submissions are complete, accurate and approved by both employer and employee</li> <li>• Ensures any vendor payments are accurate and submits those directly to Acumen</li> <li>• Keeps important records on each employee and keeps them confidential</li> <li>• Reviews account statements from Acumen Fiscal Agent and ensures they are accurate and complete</li> <li>• Manages the budget/spending plan</li> <li>• Follows all relevant laws and rules on employment</li> </ul>	<ul style="list-style-type: none"> <li>• Sets up employer in the payroll system</li> <li>• Processes all employee paperwork</li> <li>• Sets up all employees in the payroll system</li> <li>• Processes time submissions and vendor requests in accordance with the available Budget/Spending Plan</li> <li>• Withholds and pays all required taxes</li> <li>• Provides reports to the employer Service Coordinator and DDS program staff as requested</li> <li>• Answers questions about payroll processes</li> <li>• Ensures compliance with other program rules</li> <li>• Process completed paperwork</li> </ul>

Acumen Fiscal Agent, LLC.  
 5416 E. Baseline Rd., Suite 200  
 Mesa, AZ 85206  
 Phone: (866) 427-1739  
 Fax: (866) 499-3077  
[enrollment@acumen2.net](mailto:enrollment@acumen2.net)



# MA DDS PDP Employer-Authorized Rep/Acumen Agreement Form

*This Agreement is between Acumen Fiscal Agent and the Employer or Authorized Representative as stated below.*

General understanding and conditions of the MA DDS PDP Program:

- Participation in this Participant Direction option is a decision I have made after consultation with my Service Coordinator/ Support Broker.
- I have received from my Service Coordinator/ Support Broker any/all program related information about my service delivery options and the rules and regulations regarding my participation in the MA DDS PDP program. I understand it is my responsibility as the Employer of Record to abide by all the rules and regulations of this program and the MA DDS PDP Participant Agreement I have signed.
- I understand that I am the Employer of Record for this program. The employer is not Acumen Fiscal Agent or the MA DDS PDP administrators. I understand that as the employer of record I am responsible to comply with paying all of my employees in accordance with the Department of Labor Regulations including the Fair Labor Standards Act and Final Rule. I understand that this employer responsibility may extend beyond what the program funds may pay my employee, and I accept full responsibility for all debts owed.
- I understand it is my responsibility to hire and train only qualified providers/workers, as defined by the MA DDS PDP policy manuals, to provide my services.
- I understand Acumen will provide me with enrollment materials and guidance on the requirements to complete each form. It is ultimately my responsibility as the employer to ensure all forms that my worker and/or I complete are correct within required guidelines.
- I will not allow provider(s)/worker(s) to begin performing work until Acumen has notified me that provider(s)/worker(s) are active in their system (Good to Go).
- I understand that Acumen is only authorized to represent me in processing payments as it relates to the MA DDS PDP Program. Acumen will only make payments on my behalf in accordance to the authorized amounts as outlined in my approved annual amount.
- I understand it is my responsibility to be aware of any remaining balances and schedule provider(s)/worker(s) and/or request program payments within those available units and funds.
- I understand that if I cause work to happen above and beyond what is authorized in my Spending Plan/budget, I as the employer, will be personally responsible for those expenses.
- I understand it is my responsibility to review and submit all requests for flex funding payments to my Service Coordinator/ Support Broker to ensure accuracy and confirm they are authorized for processing.
- I understand that, on occasion, I may receive automated (general announcement) communication from Acumen regarding important program and/or payroll information as it relates only and specifically to the MA DDS PDP Program.
- I understand it is my responsibility to notify my Service Coordinator/ Support Broker immediately of any significant changes in circumstances that may affect the participant's Spending Plan/ budget and/or safety.

- I understand all requests for payment must be submitted through Acumen's online time entry system which requires password-protected employer approval, or paper timesheets which must be emailed or faxed by the payroll deadline. I understand that Acumen will not process a payment request without proper employer approval.
- I attest that I will submit and/or approve all payment requests in accordance with the Program regulations. I understand that payment and satisfaction of my claims may be from State funds, and that I may be prosecuted under applicable State laws, for any false claims, statements or documents or concealment of a material fact. Any misuse of funds may result in being fined or penalized including but not limited to the repayment of claim. Any collection costs or legal fees will be my responsibility to pay.
- I understand and approve photos being captured for the use of time entry and time validation. Photos are one method to verify the client is present when the services are rendered.

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

Name of Participant:                   **PARTICIPANT'S FIRST AND LAST NAME**                  

Name of Employer/ Representative (if applicable):                   **EMPLOYER'S FIRST AND LAST NAME**                  

Phone:           **EMPLOYER'S PHONE**           Email Address:           **EMPLOYER'S EMAIL**          

                  **EMPLOYER'S SIGNATURE**                    
Participant or Employer/ Representative Signature

                  **SIGNATURE DATE**                    
Date

Acumen Fiscal Agent, LLC.  
5416 E. Baseline Rd., Suite 200  
Mesa, AZ 85206  
Phone: (866) 427-1739  
Fax: (866) 499-3077  
[enrollment@acumen2.net](mailto:enrollment@acumen2.net)

Form 2678 Employer/Payer Appointment of Agent

(Rev. December 2023) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you're an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note: This appointment isn't effective until we approve your request. See the instructions for more information.

- If you're an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:

Part 1: Why you're filing this form.

(Check one)

- [x] You want to appoint an agent for tax reporting, depositing, and paying.
[] You want to revoke an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

1 Employer identification number (EIN)

Input boxes for EIN: [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ][ ]

2 Employer's or payer's name (not your trade name)

EMPLOYER'S FIRST AND LAST NAME

3 Trade name (if any)

Trade name input box

4 Address

EMPLOYER'S PHYSICAL STREET ADDRESS

Number Street Suite or room number

EMPLOYER'S PHYSICAL CITY STATE ZIP CODE

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. (Check all that apply.)

For ALL employees/payeas/payments For SOME employees/payeas/payments

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return\* (all 940 series)
Form 941, Employer's QUARTERLY Federal Tax Return (all 941 series)
Form 943, Employer's Annual Federal Tax Return for Agricultural Employees (all 943 series)
Form 944, Employer's ANNUAL Federal Tax Return (all 944 series)
Form 945, Annual Return of Withheld Federal Income Tax
Form CT-1, Employer's Annual Railroad Retirement Tax Return
Form CT-2, Employee Representative's Quarterly Railroad Tax Return

Checkboxes for form selection

\* Generally, you can't appoint an agent to report, deposit, and pay tax reported on Form 940, unless you're a home care service recipient.

- [x] Check here if you're a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA tax for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/ payer remain liable.

Sign your name here

Employer's Signature

Print your name here

EMPLOYERS FULL NAME

Print your title here

HCSR EMPLOYER

Date

CURRENT/ DATE

Best daytime phone

ER'S PHONE #

Now give this form to the agent to complete.

**Massachusetts Department of Revenue**

**Form M-2848**

**Power of Attorney and Declaration of Representative**

**Part 1. Power of Attorney**

Name of taxpayer(s) or principal reporting corporation <b>Employer's Name</b>	Social Security number(s) <b>Employer's SSN</b>
Mailing address <b>Employer's Address</b>	Federal Identification number
City/Town <b>Employer's City</b>	State                      Zip <b>ST                      ER Zip Code</b>
Phone number <b>Employer's Phone Number</b>	Email address <b>Employer's Email Address</b>

**Representative Information**

Hereby appoint(s) the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the following tax type(s) and filing period(s) [specify the tax type(s) and year(s) or filing period(s) (date of death if estate tax)]:

Name of individual and firm	Address	Email address/phone number
JARED ENDERS ACUMEN OF MASSACHUSETTS	5416 E BASELINE RD STE 200 MESA, AZ 85206	TAX-MA@ACUMEN2.NET (623) 792-6100
SJNNY HUDSON ACUMEN OF MASSACHUSETTS	5416 E BASELINE RD STE 200 MESA, AZ 85206	TAX-MA@ACUMEN2.NET (623) 792-6100
ACUMEN OF MASSACHUSETTS	5416 E BASELINE RD STE 200 MESA, AZ 85206	TAX-MA@ACUMEN2.NET (623) 792-6100

Fill in oval if you wish to allow a DOR re

**Tax Type(s) & Filing Period(s) at Issue**

Tax type(s)	Filing period(s)
WITHHOLDING	2025 - 2028

The representative is authorized, subject to any limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters, such as the authority to sign any agreements, consents or other documents. The authority does not include the power to receive refund checks.

List below any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Originals of notices and other written communications go to the taxpayer(s). Send copies of all notices and all other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

- 1 • Appointee first named above, or
- 2 • Another appointee designated above. Name \_\_\_\_\_

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue for the same tax matters and years or periods covered by this power of attorney, except the following (specify to whom granted, date and address including Zip code or attach copies of earlier powers):

**Signature of taxpayer(s) or authorized individual of principal reporting entity.** See instructions. If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer and/or principal reporting entity.

<i>Employer's Signature</i>	DOMESTIC EMPLOYER	Date
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If signing for a taxpayer who is not an individual or a principal reporting corporation, type or print your name

Signature (see instructions)	Title (if applicable)	Date
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**Part 2. Declaration of Representative.** All representatives must complete this section.

I declare that I am not currently under suspension or disbarment from practice within the Commonwealth or in any jurisdiction, that I am aware of regulations governing the practice of attorneys, certified public accountants, public accountants, enrolled agents and others, and that I am one of the following:

- 1 a member in good standing of the bar of the highest court of the jurisdiction shown below;
- 2 duly qualified to practice as a certified public accountant or public accountant in the jurisdiction shown below;
- 3 enrolled as an agent under the requirements of Treasury Department Circular No. 230;
- 4 a bona fide officer of the taxpayer organization or principal reporting corporation;
- 5 a full-time employee of the taxpayer;
- 6 a member of the taxpayer's immediate family (spouse, parent, child or sibling);
- 7 a fiduciary for the taxpayer;
- 8 other (describe relationship) PAYROLL SERVICE PROVIDER

and that I am authorized to represent the taxpayer identified in Part 1 for the tax matters specified there.

Designation (insert appropriate number from above list)	Jurisdiction (state, etc.) or enrollment card number	Signature (see instructions)	Print name	Date
2	AZ		JARED ENDERS	
8			SUNNY HUDSON	
8				



Power of Attorney and Declaration of Representative Third-Party Administrator or Employer Agent

See separate instructions. Please print or type.

Part 1. Power of Attorney

A. Employer's Name

Name of employer Employer Account Number (EAN)

Employer's Address

Number and street, including apartment number or rural route Federal Identification number (FEIN)

City/ Town ST ER Zip Code 203904

City/Town State Zip Third-Party Administrator Identification number (TPA ID)

B. Hereby appoint(s) the following Third-Party Administrator or employer agent (collectively referred to as "TPA") to represent the employer before any office of the Massachusetts Department of Unemployment (DUA) for the following matter(s):

Table with 3 columns: Name, Address, Phone number and email address. Row 1: Acumen of Massachusetts as Fiscal Agent, 5416 E Baseline Rd STE 200 Mesa, AZ 85206, (623) 792-6100 Tax-MA@Acumen2.net. Row 2: Type of transaction, Year(s) or quarter(s) or until revoked. Includes checkboxes for File wage reports, Benefit charges, Wage and separation mailing, View only. Text: Until Revoked.

C. The TPA is authorized, subject to any revocation, to receive confidential unemployment information and to perform any and all acts that the employer can perform with respect to the above specified unemployment matters. The authority does not include the power to substitute another TPA or the power to receive refund checks.

D. The employer acknowledges that it is ultimately responsible for complying with M.G.L. c. 151A, the Massachusetts Unemployment Insurance (UI) law or any other related laws or regulations, including but not limited federal UI laws and regulations. Failure of the TPA to take any required action on the employer's behalf will not relieve the employer of responsibility for any interest, fines, or penalties. If the TPA is representing the employer in a matter relating to appeals under M.G.L. c. 151A, or any other related laws or regulations, the failure of the TPA to file an appeal or otherwise take part in any appeal(s) will not be good cause for a late appeal. Originals of notices and other written communications go to the employer(s). Copies of all relevant notices and other written communications addressed to the employer in proceedings involving the above will be sent to the TPA named in this power of attorney.

E. This power of attorney revokes all earlier powers of attorney on file with DUA for the same matters and years or periods covered by this power of attorney.

Signature of or for employer. If signed by a corporate officer, partner, or fiduciary on behalf of the employer, I certify that I have the authority to execute this power of attorney on behalf of the employer.

Employer's Signature

Domestic Employer

Signature

ER-Email@yourmail.com

Title (if applicable)

Current Date

Email Address

Date

Part 2. Declaration of TPA. All TPAs must complete this section.

I declare that I am not currently under suspension or disbarment from practice within the Commonwealth or in any jurisdiction, that I am aware of requirements of M.G.L. c. 151A, or any other related laws or regulations, including but not limited federal UI laws and regulations and any related regulations governing third party agents and others, and that I am a Third-Party Administrator or employer agent authorized to act on behalf of the employer, and that I am authorized to represent the employer identified in Part 1 for the matters specified there.

Table with 3 columns: Signature, Email Address, Date. Row 1: Signature, Tax-MA@Acumen2.net, Date. Row 2: Empty. Row 3: Empty.

**THIS IS A GUIDE ONLY. DO NOT SUBMIT.**

Form **SS-4**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**Application for Employer Identification Number**

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

See separate instructions for each line. Keep a copy for your records.  
Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.

OMB No. 1545-0003

EIN

Employer's Name Here	1 Legal name of entity (or individual) for whom the EIN is being requested <b>EMPLOYER'S FIRST AND LAST NAME</b>			
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	Employer's Street Address Here	
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 5416 E BASELINE RD STE 200	5a Street address (if different) (Don't enter a P.O. box.) <b>EMPLOYER'S PHYSICAL ADDRESS</b>		
	4b City, state, and ZIP code (if foreign, see instructions) MESA, AZ 85206-4704	5b City, state, and ZIP code (if foreign, see instructions) <b>CITY, STATE ZIPCODE</b>	Employer's City, St, Zip Here	
Employer's County & State Here	6 County and state where principal business is located <b>PHYSICAL COUNTY, STATE</b>			
	7a Name of responsible party <b>EMPLOYER'S FIRST AND LAST NAME</b>	7b SSN, ITIN, or EIN <b>EMPLOYER'S SSN</b>	Employer's SSN Here	
Employer's Name Here	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members		
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a <b>Type of entity</b> (check only one box). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.				
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government _____ <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises _____ <input checked="" type="checkbox"/> Other (specify) <b>HCSR EMPLOYER</b> Group Exemption Number (GEN) if any _____				
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country	
10 <b>Reason for applying</b> (check only one box)				
<input type="checkbox"/> Started new business (specify type) _____ <input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business _____ <input checked="" type="checkbox"/> Other (specify) <b>HCSR EMPLOYER</b> <input type="checkbox"/> Created a trust (specify type) _____ <input type="checkbox"/> Created a pension plan (specify type) _____				
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year <b>DECEMBER</b>		
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Reserved for future use		
Agricultural		Household	Other	
		0		
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)				
16 Check <b>one</b> box that best describes the principal activity of your business.				
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) <b>HCSR EMPLOYER</b>				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>HCSR EMPLOYER</b>				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here				
Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.			
	Designee's name <b>ALMA STEWART, SUNNY HUDSON</b>		Designee's telephone number (include area code) <b>(623) 792-6100</b>	
	Address and ZIP code 5416 E BASELINE RD STE 200, MESA, AZ 85206-4704		Designee's fax number (include area code) <b>(480) 371-2241</b>	
Employer's Name Here	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)	
	Name and title (type or print clearly) <b>EMPLOYER'S FIRST AND LAST NAME</b> <b>HCSR EMPLOYER</b>		<b>EMPLOYER'S PHONE</b>	
Employer Sign Here	Signature <b>EMPLOYER'S SIGNATURE</b>		Applicant's fax number (include area code)	
	Date <b>DATE</b>			

## Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
started a new business	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-13, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	complete lines 1-18 (as applicable).
purchased a going business <sup>3</sup>	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust <sup>4</sup>	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator <sup>5</sup>	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
is a foreign person needing an EIN to comply with IRS withholding regulations	needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	complete lines 1-5b, 7a-b (SSN or ITIN as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, individual, corporation, or partnership, etc.)	is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is a state or local agency	serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	complete lines 1, 2, 4a-5b, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup> , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity doesn't have employees.

<sup>2</sup> However, don't apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

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

<sup>4</sup> However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

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

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

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

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

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



**THIS IS A GUIDE ONLY. DO NOT SUBMIT.**

# Employer's Previous Business Information

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

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

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

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

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

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

*Current date*  
 \_\_\_\_\_  
 Date



**THIS IS A GUIDE ONLY. DO NOT  
SUBMIT.**

# Authorization Form

**Complete each item and fax (866) 499-3077 or mail 5416 E Baseline Rd., Suite 200, Mesa, AZ 85206 to Acumen. Please call (866) 427-1739 if you have any questions.**

**I hereby authorize Acumen Fiscal Agent (Acumen) to:**

1. File Form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and allow the IRS to mail EIN information to Acumen once obtained. **Note: If you currently have or have had an EIN, please contact the above phone number before proceeding with the employer enrollment paperwork.**
  2. Represent me as an employer for employer-related tax reporting purposes, by signing Form 2678.
  3. Handle all correspondence regarding employer tax reporting issues.
  4. Serve as my Full Service Agent for unemployment and withholding tax purposes. As such, Acumen shall provide all services for me, the employer, (tax, benefits, and appeals) and shall receive all documents related to my, the employer's, Massachusetts unemployment and withholding tax account that would otherwise have been sent to me.
  5. Receive confidential information and perform any and all acts the employer can perform relating to matters pertaining to Massachusetts's unemployment compensation law and state tax withholding regulations effective signature date forward, subject to revocation.
  6. Electronically send me (e.g. e-mail) information including, but not limited to: employer and/or employee enrollment information, account statement reports, good-to-go information, and new products or services.
- Any limitations to this authorization must be specifically stated and attached. This authorization revokes all earlier authorizations and powers of attorney on file and shall remain in effect until receipt of a written notice of revocation or a subsequent authorization or power of attorney by the Massachusetts Department of Revenue and/or Massachusetts Department of Labor Standards.

**What am I really authorizing?**

- Your appointment grants Acumen Fiscal Agent a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301.
- You are appointing Acumen Fiscal Agent to act as your agent for the Massachusetts Department of Revenue and Massachusetts Department of Labor in the fulfilling of domestic employer responsibilities relative to the employing of persons through initiatives funded by the State of Massachusetts, Department of Developmental Services (DDS).

**Employer**

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

Name:	<b>EMPLOYER'S NAME</b>
Social Security Number:	<b>EMPLOYER'S SSN</b>
Street Address:	<b>EMPLOYER'S PHYSICAL ADDRESS</b>
City/State/Zip:	<b>CITY, STATE      ZIPCODE</b>
Mailing Address (if different):	<b>EMPLOYER'S MAILING ADDRESS</b>
City/State/Zip (if different):	<b>CITY, STATE      ZIPCODE</b>
County of Residence:	
Phone Number:	<b>EMPLOYER'S PHONE</b>
E-mail Address :	<b>EMPLOYER'S EMAIL</b>

**Participant**

The individual receiving services.

Name:	<b>PARTICIPANT'S NAME</b>
Date of Birth:	<b>PARTICIPANT'S DOB</b>
Physical Address (if different):	<b>PARTICIPAN'TS ADDRESS</b>
City/State/Zip (if different):	<b>CITY, STATE      ZIPCODE</b>

**Service Coordinator**

Name:	<b>BROKER'S NAME</b>
E-mail Address:	<b>BROKER'S EMAIL</b>
Phone Number:	<b>BROKER'S PHONE</b>

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

Signature:	<b>EMPLOYER'S SIGNATURE</b>
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Date:	<b>SIGNATURE DATE</b>
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## Employee Wages: Cost to You MA PDP, AWP, DESE Rates & Employer Cost Effective through December 31, 2025

This chart helps you decide how much to pay your employees based on the cost of the wage to you as the employer. The employer cost is the amount that will come out of your DDS Participant Directed Programs Individual Support Plan. This is the employee wage plus the taxes you are required to pay as an employer, which Acumen pays on your behalf.

Employee Wage	Cost to Budget	Employee Wage	Cost to Budget	Employee Wage	Cost to Budget
\$15.00	\$17.07	\$23.00	\$26.18	\$31.00	\$35.28
\$15.50	\$17.64	\$23.50	\$26.74	\$31.50	\$35.85
\$16.00	\$18.21	\$24.00	\$27.31	\$32.00	\$36.42
\$16.50	\$18.78	\$24.50	\$27.88	\$32.50	\$36.99
\$17.00	\$19.35	\$25.00	\$28.45	\$33.00	\$37.56
\$17.50	\$19.92	\$25.50	\$29.02	\$33.50	\$38.13
\$18.00	\$20.49	\$26.00	\$29.59	\$34.00	\$38.69
\$18.50	\$21.05	\$26.50	\$30.16	\$34.50	\$39.26
\$19.00	\$21.62	\$27.00	\$30.73	\$35.00	\$39.83
\$19.50	\$22.19	\$27.50	\$31.30	\$35.50	\$40.40
\$20.00	\$22.76	\$28.00	\$31.87	\$36.00	\$40.97
\$20.50	\$23.33	\$28.50	\$32.43	\$36.50	\$41.54
\$21.00	\$23.90	\$29.00	\$33.00	\$37.00	\$42.11
\$21.50	\$24.47	\$29.50	\$33.57	\$37.50	\$42.68
\$22.00	\$25.04	\$30.00	\$34.14	\$38.00	\$43.25
\$22.50	\$25.61	\$30.50	\$34.71	\$38.50	\$43.82

**IS YOUR RATE NOT LISTED HERE?** You may pay employees any amount you desire within state and program guidelines. To calculate the employer cost of a desired wage, multiply the wage by 1.1381 (details in table below) See Example:

Hourly Wage: \$15.00

Cost to Budget at \$15.00/hr. Wage:  $15.00 \times 1.1381 = \$17.07$  (always round up)/hr. Cost to Budget

### Employer Cost Breakdown\*

<b>Social Security</b>	<b>6.200%</b>
<b>Medicare</b>	<b>1.450%</b>
<b>FUTA</b>	<b>0.600%</b>
<b>SUTA</b>	<b>2.600%</b>
<b>Workforce Training</b>	<b>0.056%</b>
<b>Workers Comp</b>	<b>2.900%</b>
<b>Total Cost</b>	<b>13.81%</b> <b>(rounded)</b>

\*Rates in the above cost breakdown are subject to annual change.

**For Relationship Exemptions, see the following.**

**If you are an Employer and your Employee is your child between the age of 18 and 21, you are exempt from Social Security, Medicare and FUTA. Your Employer Cost Breakdown *for those employees ONLY* is:**

<b>Social Security</b>	<b>0.000%</b>
<b>Medicare</b>	<b>0.000%</b>
<b>FUTA</b>	<b>0.000%</b>
<b>SUTA</b>	<b>2.600%</b>
<b>Workforce Training</b>	<b>0.056%</b>
<b>Workers Comp</b>	<b>2.900%</b>
<b>Total Cost</b>	<b>5.556%</b>

**If you are an Employer and your Employee is your parent <sup>(1)</sup>, spouse or child UNDER the age of 18, you are exempt from Social Security, Medicare, FUTA, SUTA and Workforce Training:**

<b>Social Security</b>	<b>0.000%</b>
<b>Medicare</b>	<b>0.000%</b>
<b>FUTA</b>	<b>0.000%</b>
<b>SUTA</b>	<b>0.000%</b>
<b>Workforce Training</b>	<b>0.000%</b>
<b>Workers Comp</b>	<b>2.900%</b>
<b>Total Cost</b>	<b>2.900%</b>

**(1) Exemptions from Social Security and Medicare for parent employees may not apply if certain relationships situations apply. Please have your employee complete Acumen's Employee/Employer Relationship Disclosure for Tax Exemptions form for a complete analysis of your tax exemptions. You may also reference IRS Publication 926 for information on what wages do not count as Social Security and Medicare wages.**



## **Worker's Compensation Claim Reporting Guidelines for Employees**

If there has been a workplace injury or accident, please take the following action:

- If the injury or accident is of a serious nature, seek medical attention immediately.
- Employees must report the injury immediately to their employer.
- Employers must report the injury as soon as possible even if it is a weekend or holiday to the Acumen Workers' Compensation Department.
- To report to Acumen, call 866-472-2297. If you get voicemail when you call, leave a message with your name, call back number, state you are located in, a brief description of the incident and if the injury is of a serious nature (including hospitalization (not ER room & home release), immediate surgery status, critical care or death) .
- Messages of injuries of a serious nature will be returned even on a weekend or holiday. All other messages will be returned the following business day.

Timely reporting of any injury that goes beyond First Aid treatment to Acumen's Workers' Compensation Department is important. When reporting, be prepared with the following information:

- Time & place the incident occurred as well as how it occurred.
- Explain in as much detail as possible what happened to cause the injury.
- Take pictures of the area where the incident occurred, if you are able to do so, and any other photos you are able to obtain that may be helpful to the claim.

Contact Acumen's Workers' Compensation Administrator. Direct line is 866-472-2297.