



STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES
Med-QUEST Division
Health Care Services Branch
P. O. Box 700190
Kapolei, Hawaii 96709-0190

January 9, 2015

MEMORANDUM

MEMO NO.
QI-1502

TO: QUEST Integration Health Plans

FROM: Kenneth S. Fink, MD, MGA, MPH
Med-QUEST Division Administrator

SUBJECT: SELF-DIRECTION FORMS

The Department of Human Services, Med-QUEST Division (MQD) is issuing this memorandum to provide guidance related to self-direction in the QUEST Integration program as described in Section 40.800 of QUEST Integration RFP-MQD-2014-005.

The MQD, in collaboration with the QUEST Integration (QI) health plans, has standardized forms to use for the QI self-direction program. The self-direction forms maintain the perspective that the member is the employer, the member hires their employee(s), and the QI health plan's service coordinator supports the member in their role as an employer. Please find the self-direction forms attached. Health plans will have until March 1, 2015 to implement these forms.

The MQD will conduct a webinar to review these forms on January 21, 2015.

Please contact either Madi Silverman via e-mail at msilverman@medicaid.dhs.state.hi.us or phone at 692-8166 or Patti Bazin via e-mail at pbazin@medicaid.dhs.state.hi.us or phone at 692-8083 should you have any questions.

Attachment(s)

ENCLOSURE SUMMARY

Employee

- ❖ Employee – Coversheet
- ❖ Employee – HW4 – Hawaii State Withholding Form
- ❖ Employee – I-9 Employment Eligibility Verification
- ❖ Employee – Pub 596 Earned Income Credit – Revised
- ❖ Employee – W4 – Federal Withholding Form



Employer

- ❖ Employer – Budget Worksheet
- ❖ Employer – CHRC and Training Requirements Choice Form
- ❖ Employer – Coversheet
- ❖ Employer – Generic Timesheet – Voucher – 2015 – Revised
- ❖ Employer – IRS 848
- ❖ Employer – IRS 2678
- ❖ Employer – IRS 2848
- ❖ Employer – IRS 8821
- ❖ Employer Manual – Final
- ❖ Employer – Self-Assessment Form
- ❖ Employer – Self-Direction, Acknowledgement and Agreement - Final
- ❖ Employer – LTSS Choice Form
- ❖ Universal Precautions Flyer

SELF DIRECTION PROGRAM

SELF-DIRECTION EMPLOYEE

Packet:

1.  **Employment Eligibility Verification - I-9 Immigration Form.**
2.  **HW-4 and W-4 Income Tax Forms- (Withholding: State and Federal).**
3. **COPY of Hawaii State Driver's License or State ID card**
4. **COPY of Social Security Card.**
5. **COPY: NURSE AIDE CERTIFICATION, LPN LICENSE, RN LICENSE, AS APPLICABLE.**
6. **COPY: CURRENT CAR INSURANCE, AS APPLICABLE**
7. **Provide copy of information on IRS Publication 596 for Earned Income Credit**

Note: This packet needs to be completed for each employee.

STATE OF HAWAII — DEPARTMENT OF TAXATION

**EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE
INSTRUCTIONS**

(NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)

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

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

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

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

NONWAGE INCOME—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-1 or you may find that you owe additional tax at the end of the year.

TWO-EARNER/TWO JOBS—If you have a working spouse or more than 1 job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only 1 Form HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

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

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

(a) If you are divorced or legally separated.

(b) If your spouse, for whom you have been claiming a withholding allowance, commences claiming his or her own withholding allowance on a separate certificate.

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

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

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

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

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

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

NONRESIDENT MILITARY SPOUSE—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009.

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

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

STATE OF HAWAII — DEPARTMENT OF TAXATION

EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

Section A (to be completed by the employee)

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

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

(Date) _____

(Signed) _____

Section B (to be completed by the employer)

1 Employer's name		2 Hawaii tax identification number W _____	
Employer's address		City or town, State, and Postal/ZIP code	

EMPLOYER: Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 3827, Honolulu, Hawaii 96812-3827.

HW-4 Worksheet to Figure Your Withholding Allowances

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

Deductions and Adjustments Worksheet

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

1. Enter an estimate of your current year's itemized deductions. These include: qualifying home mortgage interest,
 charitable contributions, State and local taxes, medical expenses in excess of 7.5% of your adjusted gross income,
 and miscellaneous deductions. (You may have to reduce your itemized deductions if your income is over \$100,000
 (\$50,000 if married filing separately)) 1 \$ _____
2. Enter { \$4,400* if married filing jointly or surviving spouse } 2 \$ _____
 \$3,212* if head of household
 \$2,200* if single
 \$2,200* if married filing separately }
3. Line 1 minus Line 2. Enter the result, but not less than zero 3 \$ _____
4. Enter an estimate of your current year's adjustments to income 4 \$ _____
5. Add Lines 3 and 4 and enter the total 5 \$ _____
6. Enter an estimate of your current year's nonwage income (such as dividends or interest income) 6 \$ _____
7. Line 5 minus Line 6. Enter the result, but not less than zero 7 \$ _____
8. Divide the amount on Line 7 by \$1,144**. Drop any fraction. Enter the result here and on the HW-4 worksheet,
 Line H above 8 _____

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

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



Instructions for Employment Eligibility Verification

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

USCIS
Form I-9
OMB No. 1615-0047
Expires 03/31/2016

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any work-authorized individual in hiring, discharge, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status or national origin. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC) at 1-800-255-7688 (employees), 1-800-255-8155 (employers), or 1-800-237-2515 (TDD), or visit www.justice.gov/crt/about/osc.

What Is the Purpose of This Form?

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011. Employers should have used Form I-9 CNMI between November 28, 2009 and November 27, 2011.

General Instructions

Employers are responsible for completing and retaining Form I-9. For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Form I-9 is made up of three sections. Employers may be fined if the form is not complete. Employers are responsible for retaining completed forms. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Section 1. Employee Information and Attestation

Newly hired employees must complete and sign Section 1 of Form I-9 **no later than the first day of employment**. Section 1 should never be completed before the employee has accepted a job offer.

Provide the following information to complete Section 1:

Name: Provide your full legal last name, first name, and middle initial. Your last name is your family name or surname. If you have two last names or a hyphenated last name, include both names in the last name field. Your first name is your given name. Your middle initial is the first letter of your second given name, or the first letter of your middle name, if any.

Other names used: Provide all other names used, if any (including maiden name). If you have had no other legal names, write "N/A."

Address: Provide the address where you currently live, including Street Number and Name, Apartment Number (if applicable), City, State, and Zip Code. Do not provide a post office box address (P.O. Box). Only border commuters from Canada or Mexico may use an international address in this field.

Date of Birth: Provide your date of birth in the mm/dd/yyyy format. For example, January 23, 1950, should be written as 01/23/1950.

U.S. Social Security Number: Provide your 9-digit Social Security number. Providing your Social Security number is voluntary. However, if your employer participates in E-Verify, you must provide your Social Security number.

E-mail Address and Telephone Number (Optional): You may provide your e-mail address and telephone number. Department of Homeland Security (DHS) may contact you if DHS learns of a potential mismatch between the information provided and the information in DHS or Social Security Administration (SSA) records. You may write "N/A" if you choose not to provide this information.

All employees must attest in Section 1, under penalty of perjury, to their citizenship or immigration status by checking one of the following four boxes provided on the form:

1. A citizen of the United States

2. A noncitizen national of the United States: Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

3. A lawful permanent resident: A lawful permanent resident is any person who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant. The term "lawful permanent resident" includes conditional residents. If you check this box, write either your Alien Registration Number (A-Number) or USCIS Number in the field next to your selection. At this time, the USCIS Number is the same as the A-Number without the "A" prefix.

4. An alien authorized to work: If you are not a citizen or national of the United States or a lawful permanent resident, but are authorized to work in the United States, check this box.

If you check this box:

- a. Record the date that your employment authorization expires, if any. Aliens whose employment authorization does not expire, such as refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, may write "N/A" on this line.
- b. Next, enter your Alien Registration Number (A-Number)/USCIS Number. At this time, the USCIS Number is the same as your A-Number without the "A" prefix. If you have not received an A-Number/USCIS Number, record your Admission Number. You can find your Admission Number on Form I-94, "Arrival-Departure Record," or as directed by USCIS or U.S. Customs and Border Protection (CBP).

- (1) If you obtained your admission number from CBP in connection with your arrival in the United States, then also record information about the foreign passport you used to enter the United States (number and country of issuance).
- (2) If you obtained your admission number from USCIS *within the United States*, or you entered the United States without a foreign passport, you must write "N/A" in the Foreign Passport Number and Country of Issuance fields.

Sign your name in the "Signature of Employee" block and record the date you completed and signed Section 1. By signing and dating this form, you attest that the citizenship or immigration status you selected is correct and that you are aware that you may be imprisoned and/or fined for making false statements or using false documentation when completing this form. To fully complete this form, you must present to your employer documentation that establishes your identity and employment authorization. Choose which documents to present from the Lists of Acceptable Documents, found on the last page of this form. You must present this documentation no later than the third day after beginning employment, although you may present the required documentation before this date.

Preparer and/or Translator Certification

The Preparer and/or Translator Certification must be completed if the employee requires assistance to complete Section 1 (e.g., the employee needs the instructions or responses translated, someone other than the employee fills out the information blocks, or someone with disabilities needs additional assistance). The employee must still sign Section 1.

Minors and Certain Employees with Disabilities (Special Placement)

Parents or legal guardians assisting minors (individuals under 18) and certain employees with disabilities should review the guidelines in the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* on www.uscis.gov/I-9Central before completing Section 1. These individuals have special procedures for establishing identity if they cannot present an identity document for Form I-9. The special procedures include (1) the parent or legal guardian filling out Section 1 and writing "minor under age 18" or "special placement," whichever applies, in the employee signature block; and (2) the employer writing "minor under age 18" or "special placement" under List B in Section 2.

Section 2. Employer or Authorized Representative Review and Verification

Before completing Section 2, employers must ensure that Section 1 is completed properly and on time. Employers may not ask an individual to complete Section 1 before he or she has accepted a job offer.

Employers or their authorized representative must complete Section 2 by examining evidence of identity and employment authorization within 3 business days of the employee's first day of employment. For example, if an employee begins employment on Monday, the employer must complete Section 2 by Thursday of that week. However, if an employer hires an individual for less than 3 business days, Section 2 must be completed no later than the first day of employment. An employer may complete Form I-9 before the first day of employment if the employer has offered the individual a job and the individual has accepted.

Employers cannot specify which document(s) employees may present from the Lists of Acceptable Documents, found on the last page of Form I-9, to establish identity and employment authorization. Employees must present one selection from List A **OR** a combination of one selection from List B and one selection from List C. List A contains documents that show both identity and employment authorization. Some List A documents are combination documents. The employee must present combination documents together to be considered a List A document. For example, a foreign passport and a Form I-94 containing an endorsement of the alien's nonimmigrant status must be presented together to be considered a List A document. List B contains documents that show identity only, and List C contains documents that show employment authorization only. If an employee presents a List A document, he or she should **not** present a List B and List C document, and vice versa. If an employer participates in E-Verify, the List B document must include a photograph.

In the field below the Section 2 introduction, employers must enter the last name, first name and middle initial, if any, that the employee entered in Section 1. This will help to identify the pages of the form should they get separated.

Employers or their authorized representative must:

1. Physically examine each original document the employee presents to determine if it reasonably appears to be genuine and to relate to the person presenting it. The person who examines the documents must be the same person who signs Section 2. The examiner of the documents and the employee must both be physically present during the examination of the employee's documents.
2. Record the document title shown on the Lists of Acceptable Documents, issuing authority, document number and expiration date (if any) from the original document(s) the employee presents. You may write "N/A" in any unused fields.

If the employee is a student or exchange visitor who presented a foreign passport with a Form I-94, the employer should also enter in Section 2:

- a. The student's Form I-20 or DS-2019 number (Student and Exchange Visitor Information System-SEVIS Number); **and** the program end date from Form I-20 or DS-2019.
3. Under Certification, enter the employee's first day of employment. Temporary staffing agencies may enter the first day the employee was placed in a job pool. Recruiters and recruiters for a fee do not enter the employee's first day of employment.
 4. Provide the name and title of the person completing Section 2 in the Signature of Employer or Authorized Representative field.
 5. Sign and date the attestation on the date Section 2 is completed.
 6. Record the employer's business name and address.
 7. Return the employee's documentation.

Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they should be made for **ALL** new hires or reverifications. Photocopies must be retained and presented with Form I-9 in case of an inspection by DHS or other federal government agency. Employers must always complete Section 2 even if they photocopy an employee's document(s). Making photocopies of an employee's document(s) cannot take the place of completing Form I-9. Employers are still responsible for completing and retaining Form I-9.

Unexpired Documents

Generally, only unexpired, original documentation is acceptable. The only exception is that an employee may present a certified copy of a birth certificate. Additionally, in some instances, a document that appears to be expired may be acceptable if the expiration date shown on the face of the document has been extended, such as for individuals with temporary protected status. Refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* or I-9 Central (www.uscis.gov/I-9Central) for examples.

Receipts

If an employee is unable to present a required document (or documents), the employee can present an acceptable receipt in lieu of a document from the Lists of Acceptable Documents on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employers cannot accept receipts if employment will last less than 3 days. Receipts are acceptable when completing Form I-9 for a new hire or when reverification is required.

Employees must present receipts within 3 business days of their first day of employment, or in the case of reverification, by the date that reverification is required, and must present valid replacement documents within the time frames described below.

There are three types of acceptable receipts:

1. A receipt showing that the employee has applied to replace a document that was lost, stolen or damaged. The employee must present the actual document within 90 days from the date of hire.
2. The arrival portion of Form I-94/I-94A with a temporary I-551 stamp and a photograph of the individual. The employee must present the actual Permanent Resident Card (Form I-551) by the expiration date of the temporary I-551 stamp, or, if there is no expiration date, within 1 year from the date of issue.
3. The departure portion of Form I-94/I-94A with a refugee admission stamp. The employee must present an unexpired Employment Authorization Document (Form I-766) or a combination of a List B document and an unrestricted Social Security card within 90 days.

When the employee provides an acceptable receipt, the employer should:

1. Record the document title in Section 2 under the sections titled List A, List B, or List C, as applicable.
2. Write the word "receipt" and its document number in the "Document Number" field. Record the last day that the receipt is valid in the "Expiration Date" field.

By the end of the receipt validity period, the employer should:

1. Cross out the word "receipt" and any accompanying document number and expiration date.
2. Record the number and other required document information from the actual document presented.
3. Initial and date the change.

See the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* at www.uscis.gov/I-9Central for more information on receipts.

Section 3. Reverification and Rehires

Employers or their authorized representatives should complete Section 3 when reverifying that an employee is authorized to work. When rehiring an employee within 3 years of the date Form I-9 was originally completed, employers have the option to complete a new Form I-9 or complete Section 3. When completing Section 3 in either a reverification or rehire situation, if the employee's name has changed, record the name change in Block A.

For employees who provide an employment authorization expiration date in Section 1, employers must reverify employment authorization on or before the date provided.

Some employees may write "N/A" in the space provided for the expiration date in Section 1 if they are aliens whose employment authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau). Reverification does not apply for such employees unless they chose to present evidence of employment authorization in Section 2 that contains an expiration date and requires reverification, such as Form I-766, Employment Authorization Document.

Reverification applies if evidence of employment authorization (List A or List C document) presented in Section 2 expires. However, employers should not reverify:

1. U.S. citizens and noncitizen nationals; or
2. Lawful permanent residents who presented a Permanent Resident Card (Form I-551) for Section 2.

Reverification does not apply to List B documents.

If both Section 1 and Section 2 indicate expiration dates triggering the reverification requirement, the employer should reverify by the earlier date.

For reverification, an employee must present unexpired documentation from either List A or List C showing he or she is still authorized to work. Employers CANNOT require the employee to present a particular document from List A or List C. The employee may choose which document to present.

To complete Section 3, employers should follow these instructions:

1. Complete Block A if an employee's name has changed at the time you complete Section 3.
2. Complete Block B with the date of rehire if you rehire an employee within 3 years of the date this form was originally completed, and the employee is still authorized to be employed on the same basis as previously indicated on this form. Also complete the "Signature of Employer or Authorized Representative" block.
3. Complete Block C if:
 - a. The employment authorization or employment authorization document of a current employee is about to expire and requires reverification; or
 - b. You rehire an employee within 3 years of the date this form was originally completed and his or her employment authorization or employment authorization document has expired. (Complete Block B for this employee as well.)

To complete Block C:

- a. Examine either a List A or List C document the employee presents that shows that the employee is currently authorized to work in the United States; and
 - b. Record the document title, document number, and expiration date (if any).
4. After completing block A, B or C, complete the "Signature of Employer or Authorized Representative" block, including the date.

For reverification purposes, employers may either complete Section 3 of a new Form I-9 or Section 3 of the previously completed Form I-9. Any new pages of Form I-9 completed during reverification must be attached to the employee's original Form I-9. If you choose to complete Section 3 of a new Form I-9, you may attach just the page containing Section 3, with the employee's name entered at the top of the page, to the employee's original Form I-9. If there is a more current version of Form I-9 at the time of reverification, you must complete Section 3 of that version of the form.

What Is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the "USCIS Privacy Act Statement" below.

USCIS Forms and Information

For more detailed information about completing Form I-9, employers and employees should refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)*.

You can also obtain information about Form I-9 from the USCIS Web site at www.uscis.gov/I-9Central, by e-mailing USCIS at I-9Central@dhs.gov, or by calling 1-888-464-4218. For TDD (hearing impaired), call 1-877-875-6028.

To obtain USCIS forms or the *Handbook for Employers*, you can download them from the USCIS Web site at www.uscis.gov/forms. You may order USCIS forms by calling our toll-free number at 1-800-870-3676. You may also obtain forms and information by contacting the USCIS National Customer Service Center at 1-800-375-5283. For TDD (hearing impaired), call 1-800-767-1833.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from the USCIS Web site at www.dhs.gov/E-Verify, by e-mailing USCIS at E-Verify@dhs.gov or by calling 1-888-464-4218. For TDD (hearing impaired), call 1-877-875-6028.

Employees with questions about Form I-9 and/or E-Verify can reach the USCIS employee hotline by calling 1-888-897-7781. For TDD (hearing impaired), call 1-877-875-6028.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided all sides are copied. The instructions and Lists of Acceptable Documents must be available to all employees completing this form. Employers must retain each employee's completed Form I-9 for as long as the individual works for the employer. Employers are required to retain the pages of the form on which the employee and employer enter data. If copies of documentation presented by the employee are made, those copies must also be kept with the form. Once the individual's employment ends, the employer must retain this form for either 3 years after the date of hire or 1 year after the date employment ended, whichever is later.

Form I-9 may be signed and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR 274a.2.

USCIS Privacy Act Statement

AUTHORITIES: The authority for collecting this information is the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC 1324a).

PURPOSE: This information is collected by employers to comply with the requirements of the Immigration Reform and Control Act of 1986. This law requires that employers verify the identity and employment authorization of individuals they hire for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

DISCLOSURE: Submission of the information required in this form is voluntary. However, failure of the employer to ensure proper completion of this form for each employee may result in the imposition of civil or criminal penalties. In addition, employing individuals knowing that they are unauthorized to work in the United States may subject the employer to civil and/or criminal penalties.

ROUTINE USES: This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The employer will keep this form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 35 minutes per response, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Coordination Division, Office of Policy and Strategy, 20 Massachusetts Avenue NW, Washington, DC 20529-2140; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Employment Eligibility Verification

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

USCIS

Form I-9

OMB No. 1615-0047

Expires 03/31/2016

▶ START HERE. Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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 (<i>Family Name</i>)		First Name (<i>Given Name</i>)		Middle Initial	Other Names Used (<i>if any</i>)	
Address (<i>Street Number and Name</i>)			Apt. Number	City or Town		State
						Zip Code
Date of Birth (<i>mm/dd/yyyy</i>)	U.S. Social Security Number		E-mail Address			Telephone Number
	<div> <div></div> <div></div> <div></div> </div> <div> <div></div> <div></div> </div> <div> <div></div> <div></div> <div></div> <div></div> </div>		<div></div>			

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- ☐ A citizen of the United States
- ☐ A noncitizen national of the United States (*See instructions*)
- ☐ A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- ☐ An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) _____. Some aliens may write "N/A" in this field.
(*See instructions*)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number OR Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: _____

If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: _____

Country of Issuance: _____

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. (See instructions)

3-D Barcode
Do Not Write in This Space

Signature of Employee:	Date (mm/dd/yyyy):
------------------------	--------------------

Preparer and/or Translator Certification (To be completed and signed if Section 1 is prepared by a person other than the employee.)

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

Signature of Preparer or Translator:		Date (mm/dd/yyyy):	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)	City or Town	State	Zip Code



Employer Completes Next Page



Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1:

List A Identify and Employment Authorization	OR	List B Identify	AND	List C Employment Authorization
Document Title:		Document Title:		Document Title:
Issuing Authority:		Issuing Authority:		Issuing Authority:
Document Number:		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title:		<div>3-D Barcode Do Not Write in This Space</div>		
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

Certification

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear 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.

The employee's first day of employment (mm/dd/yyyy): _____ (See instructions for exemptions.)

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	Zip Code

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name) Middle Initial			B. Date of Rehire (if applicable) (mm/dd/yyyy):
--	--	--	---

C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title:	Document Number:	Expiration Date (if any)(mm/dd/yyyy):
-----------------	------------------	---------------------------------------

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 document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative:	Date (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 		<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of Birth Abroad issued by the Department of State (Form FS-545) 3. Certification of Report of Birth issued by the Department of State (Form DS-1350) 4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 5. Native American tribal document 6. U.S. Citizen ID Card (Form I-197) 7. Identification Card for Use of Resident Citizen in the United States (Form I-179) 8. Employment authorization document issued by the Department of Homeland Security

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

Department of the Treasury
Internal Revenue Service



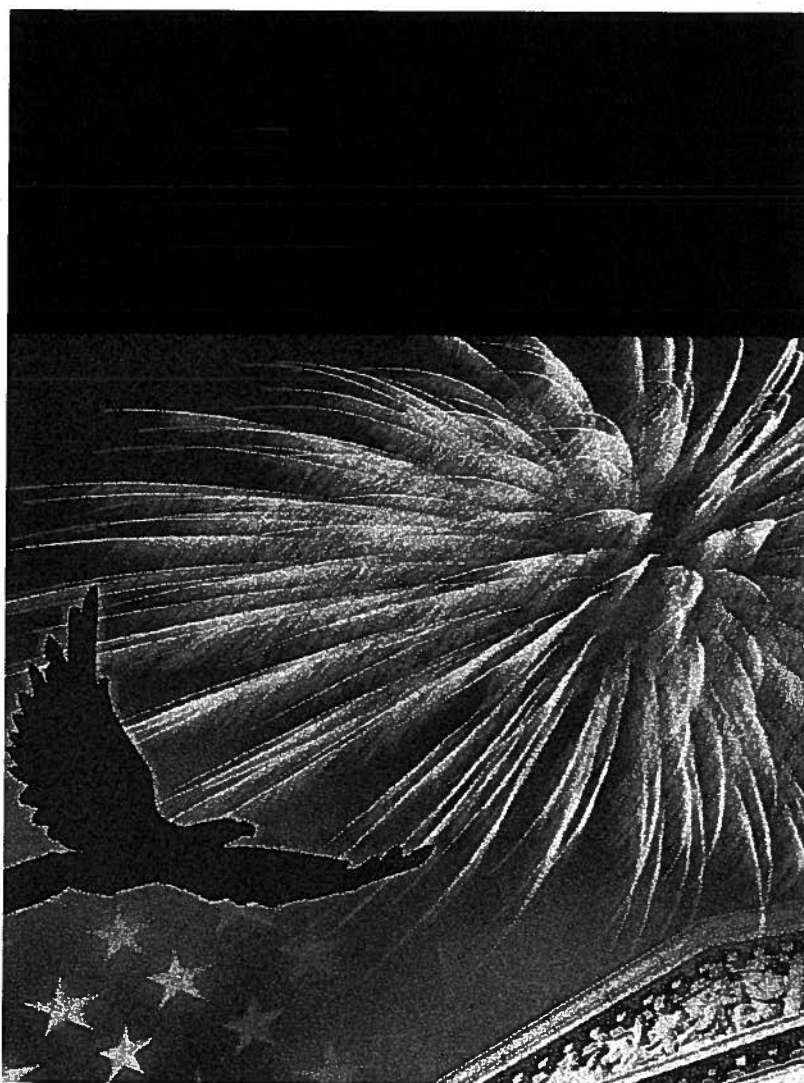
Publication 596

Cat. No. 15173A

Earned Income Credit (EIC)

For use in preparing

2013 Returns



Future Developments

For the latest information about developments related to Publication 596, such as legislation enacted after it was published, go to www.irs.gov/pub596.

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under

\$51,567. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

To claim the EIC, you must meet certain rules. These rules are summarized in Table 1.

Table 1. Earned Income Credit in a Nutshell

First, you must meet all the rules in this column.		Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p>1. Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> • \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children, • \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, • \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, or • \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child. 	<p>2. You must have a valid social security number.</p> <p>3. Your filing status cannot be Married filing separately.</p> <p>4. You must be a U.S. citizen or resident alien all year.</p> <p>5. You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).</p> <p>6. Your investment income must be \$3,300 or less.</p> <p>7. You must have earned income.</p>	<p>8. Your child must meet the relationship, age, residency, and joint return tests.</p> <p>9. Your qualifying child cannot be used by more than one person to claim the EIC.</p> <p>10. You cannot be a qualifying child of another person.</p>	<p>11. You must be at least age 25 but under age 65.</p> <p>12. You cannot be the dependent of another person.</p> <p>13. You cannot be a qualifying child of another person.</p> <p>14. You must have lived in the United States more than half of the year.</p>	<p>15. Your earned income must be less than:</p> <ul style="list-style-type: none"> • \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children, • \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, • \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, or • \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child.

Do I Need This Publication?

Certain people who file Form 1040 must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2013.

- You are filing Schedule E (Form 1040).
- You are reporting income from the rental of personal property not used in a trade or business.
- You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

- You are reporting an amount on Form 1040, line 13, that includes an amount from Form 4797.

If none of the statements above apply to you, your tax form instructions have all the information you need to find out if you can claim the EIC and to figure the amount of your EIC. You do not need this publication. But you can read it to find out whether you can take the EIC and to learn more about the EIC.

Do I Have To Have A Child To Qualify For The EIC?

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned

Form W-4 (2015)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2016. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic Instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <div style="display: inline-block; vertical-align: middle;"><div style="display: inline-block; vertical-align: middle;">• You are single and have only one job; or</div><div style="display: inline-block; vertical-align: middle;">• You are married, have only one job, and your spouse does not work; or</div><div style="display: inline-block; vertical-align: middle;">• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</div></div>	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$65,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____

For accuracy, complete all worksheets that apply.

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single and have more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2015		
1 Your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		
6 Additional amount, if any, you want withheld from each paycheck		6 \$		
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶				
Date ▶				
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)

Deductions and Adjustments Worksheet**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over \$309,900 and you are married filing jointly or are a qualifying widow(er); \$284,050 if you are head of household; \$258,250 if you are single and not head of household or a qualifying widow(er); or \$154,950 if you are married filing separately. See Pub. 505 for details.	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,250 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2015 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2015 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$4,000 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2015. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2015. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$600	\$0 - \$38,000	\$600
6,001 - 13,000	1	8,001 - 17,000	1	75,001 - 135,000	1,000	38,001 - 83,000	1,000
13,001 - 24,000	2	17,001 - 26,000	2	135,001 - 205,000	1,120	83,001 - 180,000	1,120
24,001 - 26,000	3	26,001 - 34,000	3	205,001 - 360,000	1,320	180,001 - 395,000	1,320
26,001 - 34,000	4	34,001 - 44,000	4	360,001 - 405,000	1,400	395,001 and over	1,580
34,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,580		
44,001 - 50,000	6	75,001 - 85,000	6				
50,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	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 who claims no withholding allowances; 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 possessions 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.

SELF DIRECTION PROGRAM
Personal Assistance Budget Worksheet

MEMBER NAME _____ Medicaid ID# _____

CALCULATION OF ASSESSED HOURS		CHOICE OF PROVIDERS							
FOR PERSONAL ASSISTANCE (PA)		AGENCY			SELF DIRECTION				
SERVICE	HRS/WK	Y	N	NA	#HRS	Y	N	NA	#HRS
PA1- Chore									
PA2- Hands on									
PA2- Delegated									

I participated in my assessment and understand the calculation of my weekly budget for the authorized Personal Assistance services listed above.

 Member/Employer Signature Date

 Witness Signature Date Relationship

=====

SELF DIRECTION BUDGET

Identify the type of services and the number of hours per week you want to pay your self-direct employee(s).

SERVICE	RATE/HR	X	# of HOURS/wk	HRS/WK	=	BUDGET
PA1	\$7.75	X		HRS/WK	=	\$
PA2	\$9.00	X		HRS/WK	=	\$
PA2-Delegated	\$12.00	X		HRS/WK	=	\$
TOTAL HOURS/wk						
TOTAL BUDGET				HRS/WK	=	\$

How many Self-Direct Employees do you plan to hire? _____

LIVE-IN EMPLOYEES

Does or will your self-direct employee live in the same house as you? Y N*

If so, is this permanent or for an extended period of time? Y N*

COMMENT: _____

*IF you do not live with your employee AND you have more than 40 assessed hours, you will need to:

- 1) Hire a second employee, or
- 2) Adjust number of hours to accommodate higher overtime wage rate.

SELF DIRECTION PROGRAM

1. MY SELF DIRECTION BUDGET (each person hired) for _____

SERVICE	RATE/HR	X	# of HOURS/wk	HRS/WK	=	AUTHORIZATION
PA1		X		HRS/WK	=	\$
PA2		X		HRS/WK	=	\$
PA2-Delegated		X		HRS/WK	=	\$
TOTAL HOURS/wk						
TOTAL BUDGET				HRS/WK	=	\$

2. MY SELF DIRECTION BUDGET (each person hired) for _____

SERVICE	RATE/HR	X	# of HOURS/wk	HRS/WK	=	AUTHORIZATION
PA1		X		HRS/WK	=	\$
PA2		X		HRS/WK	=	\$
PA2-Delegated		X		HRS/WK	=	\$
TOTAL HOURS/wk						
TOTAL BUDGET				HRS/WK	=	\$

3. MY SELF DIRECTION BUDGET (each person hired) for _____

SERVICE	RATE/HR	X	# of HOURS/wk	HRS/WK	=	AUTHORIZATION
PA1		X		HRS/WK	=	\$
PA2		X		HRS/WK	=	\$
PA2-Delegated		X		HRS/WK	=	\$
TOTAL HOURS/wk						
TOTAL BUDGET				HRS/WK	=	\$

4. MY SELF DIRECTION BUDGET (each person hired) for _____

SERVICE	RATE/HR	X	# of HOURS/wk	HRS/WK	=	AUTHORIZATION
PA1		X		HRS/WK	=	\$
PA2		X		HRS/WK	=	\$
PA2-Delegated		X		HRS/WK	=	\$
TOTAL HOURS/wk						
TOTAL BUDGET				HRS/WK	=	\$

=====

COMBINED AUTHORIZATIONS for ALL SELF –DIRECT EMPLOYEES HIRED

AUTHORIZED SELF DIRECT PERSONAL ASSISTANCE BUDGET (from Page1)*	\$
TOTAL BUDGET (Add total budget authorizations for all Self-Direct Employees	\$

* Total Budget (\$) must be less than or equal to your authorized Self-Direct Budget

SELF-DIRECTION PROGRAM



Complete a separate form for each self-direct employee you hire.

CRIMINAL HISTORY RECORD CHECK and TRAINING REQUIREMENTS MEMBER/EMPLOYER CHOICE

Employee Name: _____



Criminal history record checks are required for all self-direct employees unless the member/employer chooses to waive the requirement.



If you are going to conduct a criminal record check, you may make a job offer but cannot have the employee start work until the criminal record check is completed.



Performance of the criminal record check and/or protective services central registry check and its cost is the responsibility of the member/employer.

Member/Employer Selection of Criminal History Record Check Option:

I have read the criminal record check policy on the Self-Direct Employees and understand that I have the option to employ a self-direct employee with a known criminal conviction record: **CHOOSE ONE BELOW**

☐

It is my decision **not to obtain** criminal record checks on the Employee listed above

☐

I retain the **right to request** criminal record checks on the Employee listed above at a later time.

☐

I **plan to obtain** a criminal record checks on the Employee listed above.

☐

I choose to employ the Employee listed above on an **interim basis** pending completion for criminal record checks .

TRAINING, CERTIFICATION, and TESTING.

I want my self-direct employee to complete the following training, certification and testing (please check all that apply):

Yes	No	Training
		Cardiopulmonary Resuscitation (CPR) Training and Certification*
		First Aid Training*
		Universal Precautions Training (Blood borne pathogens, handling hazardous materials, etc.)
		Tuberculosis (TB) Testing with Negative Result

*May have costs associated with these trainings/certification that is the responsibility of the member/employer.

Member/Employer Certification

I hereby certify that the above designations are my choices regarding criminal history record checks and training, certification and testing for the Employee listed above.



SIGNATURE: Member/Employer or Member Representative

Date: _____



SIGNATURE: Witness


Date: _____








SELF DIRECTION PROGRAM


MEMBER-EMPLOYER PACKET



ATTENTION


The enclosed documents **MUST** be completed and returned before the **FIRST** payroll is issued.

MEMBER/EMPLOYER – Must provide the requested information and () sign each of the following forms:

1.  SELF-DIRECTION ACKNOWLEDGEMENT AND AGREEMENT
2.  IRS Forms 2678, 8821, 2848, and 848
3.  LONG-TERM SERVICES AND SUPPORTS (LTSS) CHOICE FORM
4.  SELF ASSESSMENT FORM for SELF DIRECTION SERVICES
5.  CRIMINAL HISTORY RECORD CHECK AND TRAINING REQUIREMENTS CHOICE FORM
6.  EMPLOYER MANUAL WITH OPTIONAL FORMS
7.  PERSONAL ASSISTANCE BUDGET WORKSHEET

EMPLOYEE – Your employee must provide the requested information and () sign each of the following forms:

1.  I-9 IMMIGRATION FORM
2.  W-4 INCOME TAX FORMS (WITHHOLDING: STATE & FEDERAL)
3. COPY: HAWAII DRIVER'S LICENSE OR STATE ID CARD
4. COPY: SOCIAL SECURITY CARD
5. COPY: NURSE AIDE CERTIFICATION, LPN LICENSE, RN LICENSE, AS APPLICABLE
6. COPY: CURRENT CAR INSURANCE, AS APPLICABLE
7. Provide copy of IRS Publication 596 for Earned Income Credit

NOTE: To insure the enrollment process is completed as quickly as possible, the Member/Employer must review all of the above forms with the Employee to ensure that they have been properly completed.

**EMPLOYEE TIMESHEET AND PAYMENT VOUCHER
FOR SELF DIRECTION SERVICES**

PLEASE PRINT OR TYPE

1. Member/Employer Name (LAST, FIRST,) QI Number: 0000000000 , <input type="checkbox"/> PRINT ADDRESS CHANGE HERE			2. Service Period _____ / 20____ MONTH / YEAR		
3. Employee Name (LAST, FIRST) and Address , Hawaii 96 <input type="checkbox"/> ADDRESS CHANGE			4. Employee Number: - <small>FOR PAYROLL USE (10 digits)</small>		
5. Service Type	6. Authorized RATE/HR	7. Base Authorized HRS/WORK WK	8. Cost Share (if applicable)	9. Actual Monthly Total	
<input type="checkbox"/> PA 1				PA 1	
<input type="checkbox"/> PA 2				PA 2	
<input type="checkbox"/> DEL				DEL	
<input type="checkbox"/> Total				Total	

10. Timesheet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	TOTAL HOURS WORKED	AUTHORIZED HOURS
		1	2	3	4	5	WEEK 1	WEEK 1
		PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____
		PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____
		DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____
		Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____
6	7	8	9	10	11	12	WEEK 2	WEEK 2
PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____
PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____
DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____
Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____
13	14	15	16	17	18	19	WEEK 3	WEEK 3
PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____
PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____
DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____
Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____

Go to next page ➡

**EMPLOYEE TIMESHEET AND PAYMENT VOUCHER
FOR SELF DIRECTION SERVICES**

Member/Employer Name:	QI Number: <u>000000000</u>	Service Period _____ / 20____
Employee Name:		Employee Number: -

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	TOTAL HOURS WORKED	AUTHORIZED HOURS
20	21	22	23	24	25	26	WEEK 4	WEEK 4
PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____
PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____
DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____
Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____
27	28	29	30	31			WEEK 5	WEEK 5
PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____			PA1 _____	PA1 _____
PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____			PA2 _____	PA2 _____
DEL _____	DEL _____	DEL _____	DEL _____	DEL _____			DEL _____	DEL _____
Total _____	Total _____	Total _____	Total _____	Total _____			Total _____	Total _____

EMPLOYEE CERTIFICATION: <i>Voucher amount for this claim includes Total Taxable Wages.</i> I understand payment of this voucher will be from federal and state funds; any falsification or concealment of a material fact may be prosecuted under federal and state laws; and I am NOT an employee of the Name of Health Plan or the State of Hawaii Department of Human Services. I have read and duly understand the agreement below: Name of Health Plan , in consideration of the services provided, agrees to pay me at authorized rates. <i>By signing this voucher, I will receive a payment equal to the net Taxable Wages.</i>	
I have not worked more than the weekly maximum hours authorized and have notified Name of Health Plan of any change in services provided to my member/employer. I certify the above information is true, accurate and complete.	
11. Employee Signature _____	12. Date _____
MEMBER/EMPLOYER CERTIFICATION: By signing this voucher, I attest that the service described above was received by me. I hereby designate the Name of Health Plan , an agent for the purpose of doing all that is required of myself pursuant of Section 3504 I.R.C. (This designation is not applicable if the payee is a private firm or agency employee.)	
13. Employer/Representative Signature _____	14. Date _____

RETURN SIGNED VOUCHER TO:
Name of Health Plan Health Plan Address
FAX#: (808) xxx -xxxx Timesheet is due according to dates on the Pay Period and Timesheet Schedule

STATE OF HAWAII - DEPARTMENT OF TAXATION
POWER OF ATTORNEY

(NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)

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

1 Taxpayer Information. Taxpayer(s) must sign and date this form on page 2, line 6.

Taxpayer name(s) and address (Please type or print.)	Social security number(s)	Federal employer identification number
	_____	_____
	_____	_____
	Daytime telephone number ()	Fax number ()
	E-mail address	

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

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

Individual name and address	Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Individual name and address	Telephone No. () _____ Fax No. () _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>

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

3 Tax Matters

Hawaii Tax I.D. Number	Type of Tax (Income, General Excise, etc.)	Tax Form Number (N-11, N-13, G-49, etc.)	Year(s) or Period(s)
W _____ - ____			
W _____ - ____			
W _____ - ____			
W _____ - ____			

4 Acts Authorized.—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, tax clearance applications, or other documents. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party.

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

- 5 Retention/Revocation of Prior Power(s) of Attorney.**—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the State of Hawaii for the **same** tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ➤ ☐
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- 6 Signature of Taxpayer(s).**—If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
- **IF THIS POWER OF ATTORNEY IS NOT SIGNED, IT WILL BE RETURNED.**

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

Print Name		

PART II

SIGNATURE OF REPRESENTATIVE(S)

Social Security Number (Last 4 numbers)	Type or Print Name	Signature	Date

Filing the Power of Attorney

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. The Department does not maintain a permanent, centralized file of powers of attorney.

Form 2678 Employer/Payer Appointment of Agent

(Rev. August 2014) 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 are 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 is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

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

Part 1: Why you are filing this form...

(Check one)

- ☐ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

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

1 Employer identification number (EIN)

		-							
--	--	---	--	--	--	--	--	--	--

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

3 Trade name (if any)

4 Address

Number		Street		Suite or room number	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
City		State		ZIP code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Foreign country name		Foreign province/county		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

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

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*

Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)

Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)

Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)

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)

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

*Generally you cannot appoint an agent to report, deposit, and pay tax reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- ☐ Check here if you are 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.

X Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Now give this form to the agent to complete.

Part 3: Agent Information: If you will be an agent for an employer or payer, or want to revoke an appointment, complete this part.**6 Agent's employer identification number (EIN)**

		-							
--	--	---	--	--	--	--	--	--	--

7 Agent's name (not trade name)

--

8 Trade name (if any)

--

9 Address

--

Number

Street

Suite or room number

--

--

--

City

State

ZIP code

--

--

--

Foreign country name

Foreign province/county

Foreign postal code

☐ Check here if the employer is a home care service recipient receiving home care services through a program administered by a federal, state, or local government agency.

Under penalties of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

X Sign your name here

--

Print your name here

--

Print your title here

--

Date

/	/
---	---

Best daytime phone

--

Instructions for Form 2678

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 2678 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form2678.

Purpose of Form

Use Form 2678 if you want to:

- Request approval to have an agent file returns and make deposits or payments of Federal Insurance Contributions Act (FICA) taxes, Railroad Retirement Tax Act (RRTA) taxes, income tax withholding (ITW), or backup withholding; or
- Revoke an existing appointment.

Do not use prior versions of this form. All prior versions are obsolete. IRS will not accept them.

Can Employers Appoint Agents to Report, Deposit, and Pay Federal Unemployment Tax Act (FUTA) Tax?

Generally, employers cannot appoint an agent to report, deposit, and pay FUTA tax. However, if you are an employer who receives home care service, you may ask IRS to approve an agent to act on your behalf for FUTA tax purposes. Check the box in the footnote in Part 2, line 5.

To appoint an agent to act for FUTA tax purposes, you must also appoint the agent to act for FICA taxes and ITW purposes.

How to Complete the Form

Part 1: Why You Are Filing This Form

In Part 1, you will check a box to indicate why you are filing Form 2678.

- If you are an employer or payer and you want to appoint an agent, check the box that says, "You want to **appoint** an agent for tax reporting, depositing, and paying."
- If you are an employer, payer, or agent and you want to revoke an existing appointment, check the box that says, "You want to **revoke** an existing appointment."

Part 2: Employer or Payer Information

- If you are an employer or payer, enter your employer identification number (EIN), name, trade name, and address.
- If you are an agent revoking an existing appointment, enter the EIN, name, trade name, and address of the employer or payer for whom you have been authorized to act. The employer's or payer's signature is not required.

On line 5, check the boxes for all forms for which you want to:

- Request approval to appoint an agent to file on your behalf, or
- Revoke an agent's existing appointment.

If you are only appointing an agent for some employees, payees, or payments, check the box under *For SOME employees/payees/payments*.

Example 1. You are an employer. You appoint an agent to file returns and deposit FICA taxes and ITW related to biweekly wage payments that you paid your employees. However, you make bonus wage payments directly to your employees, not through the agent. You should report the bonus payments on a return filed using your EIN.

Example 2. You are an employer. You appoint an agent to file returns and deposit FICA taxes and ITW for biweekly wage payments that you paid to your employees. However, you make biweekly wage payments directly to your company's executives. You should report the wage payments to the executives on a return filed using your EIN.

If you are an employer or payer and you are requesting authorization to appoint an agent, sign and date Form 2678 in Part 2. Then give the form to the agent to complete and sign Part 3.

If you are an employer or payer and you want to revoke an existing appointment, sign and date Form 2678 in Part 2. Complete Part 3. Then send the form to the address for your location under *Where To File*, later.

Part 3: Agent Information

- If you are an employer or payer and you are requesting authorization to appoint an agent, have the agent complete and sign Part 3.
- If you are an employer or payer and you want to revoke an existing appointment, complete Part 3. The agent's signature is not required. Then send the form to the address for your location under *Where To File*, later.
- If you want to accept an appointment as an agent or you are an agent who wants to revoke an existing appointment, complete Part 3 with your information. Then sign and date the form where indicated. Send the form to the address for the employer's or payer's location under *Where To File*, later.

Note. If an agent is a corporate officer, partner, or tax matters partner, the agent must have the authority to execute this appointment of agent.

Filing Form 2678

Send Form 2678 to the address for the employer's or payer's location under *Where To File*, later. We will send a letter to the employer or payer and to the agent after we have approved the request. For agents of home care service recipients, we will send the approval letter only to the agent.

The authorization to act as an agent is effective on the date shown in the letter. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

Only one signature is required to revoke an agent's appointment. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer or payer for periods after the appointment is revoked.

If an agent's appointment is revoked, we will send both the employer or payer and the agent a letter confirming the revocation. For agents of home care service recipients, we will send the letter confirming the revocation only to the agent. **The revocation is effective on the date shown in the letter.**

Where To File

If you are in...						Send your form to...
Connecticut Delaware District of Columbia	Florida Georgia Illinois Indiana	Kentucky Maine Maryland Massachusetts	Michigan New Hampshire New Jersey New York	North Carolina Ohio Pennsylvania Rhode Island	South Carolina Vermont Virginia West Virginia Wisconsin	Department of the Treasury Internal Revenue Service Cincinnati, OH 45999
Alabama Alaska Arizona Arkansas California	Colorado Hawaii Idaho Iowa Kansas	Louisiana Minnesota Mississippi Missouri Montana	Nebraska Nevada New Mexico North Dakota	Oklahoma Oregon South Dakota Tennessee	Texas Utah Washington Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201
No legal residence or place of business in any state						Department of the Treasury Internal Revenue Service Ogden, UT 84201
Exempt organization or government entity						Department of the Treasury Internal Revenue Service Ogden, UT 84201-0046

Agent Responsibilities After Appointment**Reporting, Depositing, and Payment Requirements**

Agents must follow the procedures for employment taxes in Rev. Proc. 2013-39, 2013-52 I.R.B. 830, available at www.irs.gov/irb/2013-52_IRB/ar15.html and for backup withholding in Rev. Proc. 84-33. Agents for employers who are home care service recipients receiving home care services through a program administered by a federal, state, or local government agency may also use this form. These agents may be referred to as fiscal/employer agents, household employer agents, and home care service recipient agents.

All agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment is in effect. If an agent contracts 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 tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

Filing Schedule R (Form 940) and Schedule R (Form 941)

An agent for a home care service recipient that files an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent who files an aggregate Form 941, Employer's QUARTERLY Federal Tax Return, must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 2678 to carry out the Internal Revenue laws of the United States. The principal purpose of this information is to permit you to appoint an agent to act on your behalf. You do not have to appoint an agent; however, if you choose to appoint an agent, you must provide the information requested on Form 2678. Our authority to collect this information is section 3504. Section 6109 requires you and the agent to provide your identification numbers. Failure to provide this information could delay or prevent processing your appointment of agent. Intentionally providing false information could subject you and the agent to penalties.

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 section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on this form to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. 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.

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 1 hr., 5 min.
Learning about the law or the form 54 min.
Preparing, copying, assembling, and sending the form to the IRS 13 min.

If you have any comments concerning the accuracy of these time estimates or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 2678 to this address. Instead, see *Where To File* above.

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

List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **►**

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature

Date

Title (if applicable)

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).**
 - i** Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).**
 - k** Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date

Tax Information Authorization

OMB No. 1545-1165
For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date _____

► Information about Form 8821 and its instructions is at www.irs.gov/form8821.
► Do not sign this form unless all applicable lines have been completed.
► To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ☐

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☐
- Note.** Appointees will no longer receive forms, publications and other related materials with the notices.
- b** If you do not want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box ☐

To revoke this tax information authorization, see the instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Print Name

Title (if applicable)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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PIN number for electronic signature

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General Instructions

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

Future developments. For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8821.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript, to request a tax return transcript for the current and three prior tax years that includes most lines of the original return. The transcript will not show payments, penalty assessments, or adjustments made to the originally filed return.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 120 days of the date it was signed and dated by the taxpayer.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart*, below. Exceptions are listed next.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF 2970 Market St. MS 3-E08.123 Philadelphia, PA 19104	855-772-3156

*These numbers may change without notice. For updates to these fax numbers, go to www.irs.gov/form8821.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.

Your appointee may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to IRS.gov. Under the *for Tax Pros* tab, go to *Other Tools & Information* and click on *Use e-Services for Tax Pros*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

Partnership Items

A Tax Matter Partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of law concerning the tax treatment of partnership items.

Appointee Address Change

If your appointee's address changes, a new Form 8821 is not required. The appointee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your appointee must sign and date the written notice.

Specific Instructions

Line 1. Taxpayer Information

Individual. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

Corporation, partnership, or association. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to trust.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name and address of the estate. If the estate does not have an identification number, enter the decedent's SSN or ITIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821. If more than two appointees are listed and you request copies of notices and communications be sent to your new appointees (see line 5), copies of notices and communications will be sent only to the first two appointees.

Note. Because the IRS will send copies of notices and communications to no more than two persons, if you previously filed a Form 2848, Power of Attorney and Declaration of Representative, for the same tax matters and periods and you requested copies of notices and communications be sent to your representative(s) at that time, requesting your new appointee(s) receive copies of notices and communications may stop notices and communications from being sent to your authorized representative(s).

Check the appropriate box to indicate if either the address, telephone number, or fax number is new.

Line 3. Matters

Enter the type of tax, the tax form number, the years or periods, and the specific matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2010" and "Excise, 720" for "2010" (this covers all quarters in 2010). Multiple years or a series of inclusive periods, including quarterly periods, you may list 2008 through (thru or a hyphen) 2010. For example, "2008 thru 2010" or "2nd 2009-3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). Only tax forms directly related to the taxpayer may be listed on line 3. If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in the description of matters column. If applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in the tax form number column. You do not have to enter the specific penalty.

Column (d). Enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability. Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive confidential tax information described in columns (a), (b), and (c).

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

Note. If Form W-2 is listed on line 3, then the appointee may receive information regarding any civil penalties charged that relate to that Form W-2.

A Form 8821 that lists a particular tax return will also entitle the appointee to receive the taxpayer notices regarding any return-related civil penalties and a specific reference to penalties is not required. However, any civil penalty that is not return-related is not covered by the Form 8821 unless it references "civil penalties" or a specific penalty is stated.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons:

- (a) requests to disclose information to loan companies or educational institutions,
- (b) requests to disclose information to federal or state agency investigators for background checks,
- (c) application for EIN, or
- (d) claims filed on Form 843, Claim for Refund and Request for Abatement.

If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of any tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart*, earlier. The copy of the tax information authorization must have a current signature of the taxpayer and date under the original signature on line 7. Write "REVOKE" across the top of Form 8821.

If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. In the statement:

- (a) indicate that the authority of the appointee is revoked,

- (b) list the name and address of each recognized appointee whose authority is revoked,

- (c) list the tax matters and tax periods, and

- (d) sign and date the statement.

If you are completely revoking the authority of the appointee, state "remove all years/periods" instead of listing the specific tax matters, years, or periods.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Line 7. Signature of Taxpayer

Individual. You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

Corporation. Generally, Form 8821 can be signed by:

- (a) an officer having authority under applicable state law to bind the corporation,
- (b) any person designated by the board of directors or other governing body,
- (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
- (d) any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(a)(1)(D)(ii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

Partnership. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items*, earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

If the trust is the taxpayer, listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust has not previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

Estate. If there is more than one executor, only one executor having the authority to bind the estate is required to sign. See regulations section 601.503(d).

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

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. Form 8821 authorizes the IRS to disclose your confidential tax information to the person you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you do not provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart*, earlier.

SELF-DIRECTION PROGRAM



EMPLOYER MANUAL

The self-direction program allows you to become the employer of individual(s) who can provide the personal assistance services you need, ranging from help with general housekeeping to direct care, such as bathing and grooming (activities of daily living).

This manual provides important information and guidance on your becoming an employer in the self-direction program.

Statement Regarding Employer Manual

As member/employer in the self-direction program, I agree to review and comply with the Employer Manual provided to me by my service coordinator. This Employer Manual is incorporated by reference and made part of my self-direction program agreement.

I acknowledge receipt of the Employer Manual with my signature below. I will submit all mandatory forms and information required by the Employer Manual in a timely manner to the QI Health Plan.

Member/Employer Signature
Or authorized representative

Date

Witness

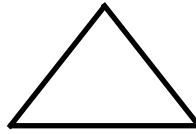
Date

TABLE OF CONTENTS

Statement Regarding Employer Manual	2
Responsibilities Overview.....	4
The Service Plan.....	5
Chapter 1: Your Responsibilities As An Employer	7
DEVELOPING A JOB APPLICATION.....	7
THE JOB DESCRIPTION	7
HOW TO INTERVIEW	11
CHECKING REFERENCES	13
HIRING YOUR EMPLOYEE.....	14
CRIMINAL CONVICTION RECORD CHECK.....	16
SUPERVISING YOUR EMPLOYEE.....	18
EMPLOYEE TRAINING.....	20
EVALUATING WORK PERFORMANCE	21
TERMINATING YOUR EMPLOYEE.....	23
WAGE DETERMINATION and BUDGET	24
EMPLOYEE PAY CHECK	26
Chapter 2: QI Health Plan Responsibilities	32
FISCAL AGENT	32
Sample Forms.....	33
EMPLOYEE APPLICATION.....	34
EMPLOYEE WORK RECORD	35
PERSONAL ASSISTANT JOB DESCRIPTION AND ACKNOWLEDGMENT...36	
SAMPLE LETTER TO THE HAWAII CRIMINAL JUSTICE DATA CENTER...38	
HOUSE RULES	39

Responsibilities Overview

**You:
The Employer**



Your Employee

The Service Coordinator

YOU	THE EMPLOYEE	THE SERVICE COORDINATOR
<ul style="list-style-type: none"> • Participate in employer orientation* • Complete the “Member/Employer packet” • Develop a job description♦ • Develop an application form♦ • Develop interview questions♦ • Find employee(s) • Screen, interview and hire employee(s) and backup individual(s) • Set your employee wages • Train the employee as needed, for your care • Arrange with the service coordinator, skills verification for the employee* • Supervise and evaluate your employee(s) • Verify and approve time worked by employee(s) • End the employment of an unsatisfactory employee 	<ul style="list-style-type: none"> • Be qualified to provide needed services • Complete an application, if requested by the member/employer • Participate in skills verification* • Complete a “Employee Forms Packet” • Provide quality services • Complete voucher/timesheets on time and submit to the member/employer 	<ul style="list-style-type: none"> • Assess your services needs • Help with your service plan development • Arrange for member/employer face to face orientation* • Arrange for skills verification of the PA2 employee* • Process the necessary forms for the member/employer • Process employee forms • Process employee vouchers • Provide ongoing assistance with the service plan • Refer for protective services for the member/employer. • Act as a resource to the member/employer • Monitor and review your satisfaction with self-direction services

*** applies to personal assistance level 2 services only**

♦ Optional

The Service Plan

Your service coordinator will explain the different services.

Your service plan is:

- Developed with your service coordinator
- Includes services you need
- Covers household tasks and personal assistance (activities of daily living)
- Establishes a set amount of time (hours worked) to cover your needs
- Is modified, as necessary, when your condition or situation changes

Personal Assistance Level 1 (PA1): Self-Management tasks may include meal preparation, house cleaning, laundry, shopping and errands, transportation/escort, medication assistance*, and stand by assistance.

Personal Assistance Level 2 (PA2): Activities of Daily Living may include eating/ feeding, dressing/grooming, bathing (tub, shower, bed) and personal hygiene, transferring, mobility, toileting, and medication assistance*.

PA2 Delegated: This is a type of nursing care that needs to be taught by an RN and safely performed by your employee only for you.

Your service coordinator will periodically reassess your service plan. This reassessment will help determine if the service plan is still appropriate and if there needs to be any changes in the amount of hours/services you receive.

After your service plan is completed, you will decide who will help you. Your options are:

- Self-direction: Choosing to hire your own employee means that you must find and hire a person to do the job,
- Agency contracted employee services, OR
- Both (self-direction and agency services).

You may want to use a job application to screen and hire your employee. You also may want to provide prospective and hired employees with a job description. Samples are included at the back of this manual.

* **Medication assistance** means reminding someone or providing physical help to someone who, if not disabled, would be able to take their own medicines. This is different from **Medication administration**, which, under Hawaii state law, must be carried out by a licensed person such as a nurse or physician, or may be delegated to an unlicensed person by a physician or by a registered nurse. It is illegal for an unlicensed person to administer medications. Consult your service coordinator if you are not sure what type of assistance you need. If you're sure you need medication administration, consult your physician and/or your lead service coordinator.

Self-Assessment

If you choose the self-direction service option, you will need to complete the Self-Assessment form. As an employer, you will need to make all the decisions about your services including finding, hiring, training, supervising and managing your personal assistance employees.

The self-assessment will help you decide if you can be an employer, if you are willing and able to be an employer or if you should select a representative to assist you or act on your behalf.

NOTE: You may request the self-direction service option at any time.

REPRESENTATIVE

If you are unable to self-direct your services, you can designate a representative to help you. You or your representative must be willing to follow the employer responsibilities.

- Your representative cannot be a paid employee or be compensated in any way for the help he or she provides to you.

NOTE: You can change your representative at any time. You need to report any change of representative in writing to the QI health plan within five (5) days.

Chapter 1: Your Responsibilities As An Employer

DEVELOPING A JOB APPLICATION

A job application can be a helpful tool in the hiring process. It should contain basic information including employee name, address, phone number, available days/hours, past work history, and personal references. This information will help you learn if the employee has experience necessary to perform personal assistance services.

A sample job application form is at the back of this manual. This is not a mandatory form and is provided for your convenience.

Member/employers who elect to become employers of personal assistance level 2 services must participate in an “employer orientation.” During this orientation, you will receive advice and technical assistance with most of the requirements contained in this handbook. Your service coordinator will assist you in obtaining this service as applicable.

THE JOB DESCRIPTION

A job description can help you and the person you may hire understand what is expected during employment. Providing a job description is optional. The service plan you develop with your service coordinator can serve as the framework of the job description.

If you give your employee a job description, it can list the activities of daily living and self-management tasks and how much time the service coordinator has approved for each task.

- One way to make the job duties clear and understandable is to list out each duty: clean the refrigerator, wash, dry and fold laundry, help with a bath, etc.
- It may also help to write down how often each task needs to be done and which days of the week or times of day it should be done. Finally, you may wish to write out how to do tasks that are complicated or that you want done just a certain way.
- When your employee knows exactly what you want, there is a better chance for a successful working relationship.

If you give your employee a job description, it can address information about wages, benefits, duties, responsibilities and specific working conditions. The job description can also include the amount of advance notice you would like from an

employee who quits.

A sample job description is provided at the end of the manual. The service coordinator can also help you develop one that meets your needs. If you provide a job description, you and your employee should read, discuss and sign the job description.

FINDING AN EMPLOYEE

You will need to find, interview, screen and hire your personal assistance employee. Your family, friends and service coordinator can help you with this.

Finding an employee can be very difficult and time-consuming. You may have to ask family, friends and neighbors if they, or anyone they know, would like to apply for the job.

☐ **Word of Mouth**

Friends, neighbors, assistants, neighborhood shopkeepers, and so on may be good resources. Let them know you are looking for a personal assistance employee.

☐ **Libraries**

Career or employment centers.

☐ **Nursing Homes**

Ask at the Personnel Department for an individual who may interested part-time.

☐ **Develop your own roster**

List your former employee.

Speak to fellow member/employers for names of individuals whose schedules may be changing or may be looking for additional hours.

☐ **Other Sources**

It may be useful to post ads in:

- Community centers or a senior center
- Community college or university
- Grocery store
- Banks
- Apartment buildings
- Church or temple
- Hospitals

☐ **Local Newspapers**

Newspapers overall provide the widest advertising potential. Local papers may be cheaper and ads may reach people in your neighborhood.

Throughout the employment and termination process, you as the employer must be careful not to unlawfully discriminate against any applicants or employees on the basis of race, sex including gender identity or expression, sexual orientation, age, religion, color, ancestry, disability, or marital status.

SAMPLE ADS:

Person needed to assist disabled male with personal care. Part time, 4 days/wk. Driver's license preferred. Ideal for a college student. Good location, \$_____hr. Call Mark at 396-6666.

Female, nonsmoker, needed to live-in with female adult with disabilities, to help with personal care and housekeeping. Free rent, days negotiable, salary included. Call Sam at 586-5555.

BACKUP EMPLOYEES

Be prepared in case your employee is not available to work. Some suggestions for finding emergency backup replacements:

1. Hire more than one permanent employee to work per week. If one employee is sick or unavailable, the other can substitute.
 - For example, you can hire one person for weekdays and another person for weekends.
2. Keep and update a list of possible employees you liked but did not hire. Call them periodically to see if they are still available to work as a substitute.*
3. Ask friends and neighbors if they are willing to help in case of emergency. You can remind them that besides helping you, they will be paid for their services.*
4. Most important, have a telephone nearby that you can always operate. You can get special phone adaptations to fit your needs.

NOTE

- **When you require continuous coverage, be sure to emphasize that you cannot be left alone and that the employee cannot leave your home before the replacement has arrived.**
- **Require that your employee gives you an advanced notice before taking annual or vacation leave and before leaving the job.**
- ***Backup/Substitute employees must sign all of the necessary forms contained in this manual. In addition, personal assistance level 2 employees, must have a skills verification prior to being hired.**

HOW TO INTERVIEW

Your goal is to hire someone who can meet your service needs. Write out your interview questions. Ask the same questions to each employee. The questions should be specific to your care needs and living situation.

A. Telephone Screening

When job applicants call you, screen out the individuals who are inappropriate or who cannot meet your needs. This screening procedure will save time for both you and the applicant.

When an applicant calls, tell him or her the salary and the days and the hours when you need assistance. This will immediately weed out callers who want a higher salary or are not available to work the hours or days you want.

For those applicants who respond positively, continue the conversation. Ask quick and important questions to immediately help you decide if the applicant will meet your needs.

Here are some sample questions:

1. What hours are you available?
2. What days can you work?
3. Where do you live?
4. Do you like and/or are you allergic to animals?
5. Do you smoke?
6. Do you have a driver's license?
7. Have you had any personal care experience?
8. Do you mind assisting me in bathing, toileting, and dressing?
9. There might be some lifting involved. Are you strong enough to safely accomplish this task?
10. Are you 18 years of age or over?
11. Do you have a social security number?

B. Personal Interview

Your telephone screening allows you to interview in person only those applicants who are good candidates for the job. During the personal interview you will:

1. Learn as much as possible about the applicant before you decide if the person is appropriate for the job;

2. Find out if you are comfortable talking to the person, asking the personal questions and how the applicant interacts with you; and
3. Give the applicant a detailed description of the job requirements.

Your hiring process should include an application and a personal interview.

Your employee needs to be competent and able to meet your service needs. Review the job description with the applicant during the interview. This will help the applicant understand your care needs, how much time it will take to meet your needs and what wage rate will be paid. This gives the applicant the information he or she needs to decide if the job is right.

C. The Interview

You may be more comfortable interviewing job applicants somewhere other than your home. An alternative is a conference room at a local church, restaurant or school.

A family member or a friend can be useful during the interview. One person can ask questions and the other can take notes. The other person can give a second opinion about the employee.

A second interview can help you make a better hiring decision. Choose the most qualified applicants for this interview. This interview can be held at your home to see if the applicant is comfortable there. Again, a family member or friend can be a helpful presence.

1. Try to make the applicant feel as comfortable as possible, to help you get the most accurate answers.
2. Explain your disability as well as you can.
3. Give the job requirements in detail and be very explicit. [See the section marked job description]
4. After giving the applicant the job description, you may want to ask these questions:
 - Do you feel comfortable about performing any of these duties and responsibilities?
 - Do you have any questions?
5. Ask the applicant about jobs he/she has had in the past. For example:
 - What jobs have you had in the past?
 - How did you feel about those jobs? What did you like the most? What didn't you like?
 - Why did you leave your last job?
 - Have you had personal care experience? Where? How long?

6. Ask the applicant why he/she wants this kind of work.
7. Ask for three (3) work references.
Keep in mind that relying on a work or personal reference is not necessary. If the applicant appears to meet your requirements, your own instincts and impressions may be your best guide.
8. Talk about how you will evaluate his/her work performance.
Let the applicant know that you want feedback about how things are going for them.
9. Try to get to know something about the applicant's dislikes and habits.
10. If you are interviewing several applicants:
 - Take notes after talking with each person.
 - ***Keep records of each person, including the applicant's name, phone number, address, hours and days available to work, references with phone numbers, other relevant information (such as "has driver's license") and a rating with a brief explanation of your impressions.***

CHECKING REFERENCES

Once you have decided to hire a particular applicant, check the references. Check both work and personal references. A telephone call is an acceptable method. Take notes on what the person says about the applicant.

Work References - You should try to contact as many employers as possible. This will give a clearer picture on the applicant's work history. Some questions that you may consider asking are:

- ◆ Would you hire this person back again?
- ◆ Did the person show up to work at the set time?
- ◆ Did the person follow direction?
- ◆ Did the person give proper notice when they quit?
- ◆ Are these accurate dates of employment?

Personal references can give additional information about the applicant's background. Some practical questions to ask are:

- ◆ How long have you know this person?
- ◆ What is your relationship to this person?
- ◆ Would you recommend this person as a care employee?
- ◆ Do you find this person reliable?
- ◆ Do you feel this person is trustworthy?

Your service coordinator can help you check references.

Do not feel pressured to hire someone with whom you are uncomfortable.

HIRING YOUR EMPLOYEE

Once you have decided to hire an applicant as your employee, you can determine that the hire is:

1. On a trial basis or temporary (for example - 3 months)
2. As a substitute for another employee
3. As a regular employee

Employees are generally employed "at will." This means they can be terminated for any reason or no reason, with or without notice. As the employer, you may change the employment relationship and make it contractual. However, "at will" employment provides an employer with the most flexibility in hiring and terminating employees. The forms provided at the back of this manual are for "at-will" employment only.

When you offer the job

1. Repeat the major points you talked about during the interview and the job description.
2. Agree on the :
 - ◆ Starting date and time
 - ◆ Work Schedule
 - ◆ Pay rate
 - ◆ Job Description/Responsibilities
3. Get the Self-Direction Employee Forms packet from your service coordinator.
4. Arrange a time for your new employee to complete the employee packet.
5. If the employee is to provide personal assistance level 2 services, arrange a time for your new employee to complete the skills verification. Inform the employee that the following may be required prior to being hired:
 - ◆ Any current applicable licenses or certificates
 - ◆ Optional training (you make the decision):
 - TB (Tuberculosis) clearance (within 1 year)
 - Training which has been completed within the past 12 months for:
 - ✓ Cardio Pulmonary Resuscitation (CPR)
 - ✓ Blood-Borne Pathogen (BBP) infection control training
 - ✓ Basic First Aid
6. Sign the Job Description with your new employee.

Before your employee starts working for you, the employee will need to:

1. Complete all the employee forms in the Employee Packet:
2. Payment cannot be approved for work by the employee without the

signed forms below.

- Employment eligibility verification - I-9 immigration form.
 - HW-4 and W-4 Income Tax Forms - (Withholding: State and Federal).
3. Photocopy their Social Security Card and driver's license. [These are the most common forms of identification that show he or she can work in the United States.]
 - 4.
 5. Return the completed Employee Packet to the service coordinator.
 6. Other forms may include:
 - Copy: Nurse Aide Certification, LPN license, RN license, as applicable.
 - Copy: Current car insurance, as applicable

CRIMINAL CONVICTION RECORD CHECK

Criminal conviction record checks are required for all self-direct employees unless the member/employer chooses to waive the requirement.

- ✎ If you are going to conduct a criminal record check, you may make a job offer but cannot have the employee start work until the criminal record check is completed.
- ✎ Performance of the criminal conviction record and/or protective services central registry check and its cost are the sole responsibility of the member/employer.
- ✎ Fill out 1 form for each employee you hire to show that you understand the policy and to report your choice whether or not to do a criminal conviction record check on your employee

TO OBTAIN A CRIMINAL HISTORY NAME CHECK

BY MAIL:

Hawaii Criminal Justice Data Center

Attn: CHRC Unit

465 S. King Street, Room 102

Honolulu, HI 96813

- Include the name, date of birth, and social security number (optional) of the person you are interested in.
- Fee: \$30 fee (U.S. funds) for each record check processed by the CHRC Unit. Payment must be made by money order or cashier's check and made payable to "State of Hawaii".
- Results should be mailed to you within 7-10 days.

Indicate in your request if you would like to have the results notarized and/or certified. Fee: There is an additional \$20 fee for each certification.

A sample letter to the Hawaii Criminal Justice Data Center is provided in the back of the manual.

ONLINE: at "www.ecrim.hawaii.gov"

- Please include the last name, first name, date of birth, social security number (optional) and gender of the person you are interested in.
- Each search is \$5. After payment you may: view the record and download the PDF.
- To purchase a certified copy of the results - there is a \$10 fee.

These search results do not include Hawaii Sex Offender and Other Covered Offender Registration information. Sex Offender registry is free on line:

<http://sexoffenders.ehawaii.gov/sexoffender/search.html>

In Person:

Criminal History Record Checks Public Access Sites

Listed below are locations where arrest records which have resulted in convictions (found guilty) are available. Please call the appropriate location for specific office hours.

Honolulu Police Department

801 South Beretania Street
Honolulu, HI 96813 ([Map](#))
Phone: (808) 529-3191

Hawaii Police Department - Hilo

349 Kapiolani Street
Hilo, HI 96720 ([Map](#))
Phone: (808) 961-2233

Kona Police Station

74-5221 Queen Kaahumanu Highway
Kailua-Kona, HI 96740 ([Map](#))
Phone: (808) 326-4646 ext. 286

Kauai County Police Department

3990 Kaana Street
Lihue, HI 96766 ([Map](#))
Phone: (808) 241-1661

Maui County Police Department

55 Mahalani Street
Wailuku, HI 96793 ([Map](#))
Phone: (808) 244-6345/6355

If you are unable to visit one of these Public Access sites, you can get the same information at the Adult Criminal Conviction Information (eCrim) Web Site at www.ecrim.ehawaii.gov

**IF THE PERSON YOU WANT TO HIRE
HAS AN UNACCEPTABLE CRIMINAL RECORD**

- You may choose to hire and employ an employee with a known criminal conviction record.
- You understand that any decision to hire an employee with a known criminal conviction record and the consequences thereof are your sole responsibility.

SUPERVISING YOUR EMPLOYEE

Supervising your employee is important to insure they do the everyday activities you require. It is advisable to describe your job duties in a specific, structured and assertive manner. Schedule a specific task for each day. For example:

1. "Monday, we will prepare a list and do the food shopping."
2. "Tuesday, we dust and mop. For wet mopping, I use ammonia." (Be explicit)
3. "Wednesday, we do laundry. The laundry is done in the garage. I use brand X soap powder and Brand Z bleach."

It will be easier for you and your employee when a routine becomes established. Flexibility in the routine and schedule may be necessary from time to time.

Lifestyle Choices

As an employer, you have the direct responsibility to manage your employee and your home. The choices and decisions you make affect whether you will be satisfied and comfortable with the way your employee works for you

Securing Your Possessions

To protect your property:

1. Always keep your personal belongings in the same place that is known to you.
2. Keep a careful inventory of your consumables (food, toilet paper, cleaning liquids) to help you control your purchases.
3. Consider buying a home insurance policy that will help you recover some of your property in case of flood, fire, theft or other loss.
4. Make sure any terminating employees return all keys. You may have to change your lock if the terminated employee does not return your keys or the keys can be duplicated.

Entertainment

Most people including yourself and your employee are social beings. This means you will have visitors. A few considerations:

1. Do you have visitors? How often? For meals?
2. Do they stay late?
3. Do you want your employee to be there? To socialize with your friends? To leave the house when your friends are visiting?

We recommend that you begin by not allowing your employee to have visitors. It will be easier to change your answer from "no" to "yes" rather than from "yes" to "no." Allow visitors only if they will not inconvenience you. We recommend you keep this limited.

Professional Ethics

You and your employee may become friends. Sometimes this may interfere with your work relationship. **Think about it this way:**

If you work for a car dealer, would you:

- Ask that person if you can borrow money?
- Have a checking account with your boss?
- Start a business with that person while you are still an employee?
- Talk about personal things that you know about that boss with your friends?

We recommend that you not allow this kind of relationship to develop between you and your employee. We also recommend that you adopt a set of "house rules" so that your employee clearly understands what can and cannot be done on the job. This is optional. A sample set is provided at the back of the manual. You should feel free to modify or add any rules that are unique to your situation and needs.

EMPLOYEE TRAINING

You are the best trainer for your new employee. You know the best way to meet your service needs. Below are some suggestions how to train your employee:

1. Begin by explaining your disability with as much detail as possible.
2. Explain any technical words you use; be very descriptive.
3. Start each training session with an overview of what you plan to teach.
 - At the end of each session, summarize the procedures.
 - At the next training, review what you taught the last session, then start a new procedure.
4. Be sure to emphasize safety precautions and what to do in case of an emergency.
5. If you have life support equipment or other special equipment, explain their appropriate use in detail.
6. When you give instructions for a procedure, (such as transferring), describe each step of the technique.
7. Do not assume the employee will understand what you say; ask for feedback and encourage questions.
8. Describe why each procedure is important for you to be done at a certain time or in a specific way.
9. Be consistent in your explanations. If you change a procedure, explain why you have changed it.
10. Be patient, your employee will probably not get all your directions right the first time or even the second time.
11. Try to be aware of your employee's feelings while you are training. Pay attention to how much new information the employee can learn at one time.
12. Whenever possible, have a friend, family member, or previous employee demonstrate techniques and procedures to your new employee.
13. Give your employee both positive and negative feedback:
 - When your employee does a procedure incorrectly, bring it to their attention. Be patient and remind the employee of the correct procedure.
 - When your employee does a procedure correctly, praise your employee. Compliments and "thank you" strengthen the behavior you want to see with your employee.
14. Write (or ask someone else to write) the steps in a procedure(s); keep a copy and give a copy to your employee.
15. Review the hand-out on Universal Precautions with your new employee.

Reminder: If the employee is to provide PA level 2 services, the person will not be paid until the skills verification has been completed and all of the required forms have been signed and submitted.

EVALUATING WORK PERFORMANCE

Evaluate the employee's work performance regularly. The job being done by your employee should match the job description and the service plan. Set an appointment to discuss the job.

You may feel the employee is not doing a good job. Review the situation with the employee. Discuss positive things and any problems during the review. Go over the job description and the service plan. Explain your expectations of the employee. Allow the employee a chance to explain his or her performance.

You should write out the evaluation. If problems persist, you may need to end the employee's employment. The written evaluations will provide a clearer picture of your employee's employment history.

You may be uncomfortable discussing problems with your employee. If so, or if you are unable to settle conflict, contact your service coordinator for assistance.

Discipline

You need to make sure the employee is doing the job for which she/he was hired. If not, here are some suggestions:

1. Talk about some positive things the employee has done, then talk about the problems.
2. Relate your discipline comments to the part of the job description that the employee signed.
3. Give specific examples of what the employee does that is not okay.
4. If you have adopted house rules, and the employee is in violation of a rule or rules, go over the rules again in detail.

For example:

- "I really need you to be on time. You were twenty minutes late."
 - "I need you to follow my directions. You aren't following my directions."
 - "When you transfer me to my bed, here's how I want you to do it, unless you have another idea that makes sense to me and is safe."
5. Talk about the problems right away. If you don't, the little things will add up to bigger problems later.

Here is a typical example.

A mistake was made in assisting you to dress. Then another mistake was made while assisting you to eat. Then two days later an error was made when the employee over slept causing you to be late for an appointment.

The first two errors were minor, but the last one was major. Don't wait until a big problem occurs before you speak up. You run the risk of mixing up the issues and not getting the changes you want in the employee.

6. Make the correction brief and to the point. You don't need to have the last word, just have your word. Long discussion of errors and what needs to be done to fix it can lead to power struggles in which everybody loses.

Problem Solving

Things can happen with employees that don't really have anything to do with the job description. What to eat, when to go to bed, what TV program is on, how loud the stereo is, when your employee's friends or relatives can come to visit, if that is OK with you. Since the job description doesn't cover these kinds of conflicts, here are some suggestions to help you handle them:

- Talk about it
- Handle it when it comes up, not later
- Don't complain to others about it or involve others until you have tried to work it out between the two of you

Keeping Records

As an employer you must keep accurate and current employee records. The job application, the job description, and notes taken during evaluations are all part of the employee record. You should maintain a separate file for each employee.

TERMINATING YOUR EMPLOYEE

Ending employment is easier for you and the employee if you have agreed on how to do it before the start of employment.

- You can ask that any voluntarily terminating employee provide you with at least two weeks notice.
- Be sure to get a completed voucher and mailing address and/or forwarding address from the employee on the last day of employment. The last check will be processed with the next payroll period and mailed to that address, if requested.

Notice of Employee Termination: As an employer you must complete the Notice of Employee Termination and submit this form to the QI health plan each time an employee terminates employment. The following information is reported on the form: Member Name, Member Medicaid Number, Employee Name, Employee Clock #, Reason for Employment Termination, and Effective Date of Employment Termination.

We suggest that before you terminate your current employee, you have at least one backup employee available who knows your unique requirements and is ready to start work immediately.

Think carefully before dismissing an employee. Except in cases of misconduct, it might be better to work things out with the current employee rather than to seek a new employee, whom you must train from scratch.

WAGE DETERMINATION and BUDGET

Your service coordinator will ask you many questions to figure out how many hours you need with tasks like housekeeping, eating and bathing. The service coordinator will also ask about any unpaid resources/supports you have to take care of some of the tasks yourself without using self-direction. The answers to these questions will determine how many hours of paid services you need, the level of services you require (PA Level 1 and/or Level 2) and the budget (how many dollars) you have to spend on these service(s).

Budget: Your self-direction budget will be based on the number of assessed hours/week multiplied by the base rate for each eligible service. Your budget is used to negotiate rates with your employees. Your service coordinator will determine your authorized budget that is based on the base rate times the number of your assessed hours.

In scheduling your employee(s), you may not authorize work hours in excess of the budget plan approved by your service coordinator. If your health care needs change and you believe you require additional work hours, you must first request additional authorized work hours. In the event you cause or permit your employee to work beyond the approved schedule without prior authorization from your service coordinator, you will be personally liable for any excess wages due to your employee.

Minimum Wage: At least minimum wage must be paid for all hours worked.

Setting a wage rate: As the employer you decide your employee's wage (pay rate) within the dollar amount of your budget. You must stay within your budgeted or authorized dollar amount.

Overtime: If an employee works more than 40 hours in a work week, your employee is entitled to overtime pay, which is one and a half times the hourly rate. A work week is Sunday (12:01 a.m.) to Saturday (midnight). Payment of overtime may make it difficult for you to comply with your budget. You may need to hire more than one employee so that you do not incur overtime wages that may exceed your budget. Remember, if your employee is entitled to overtime and those hours worked were outside the approved service plan, you may be personally liable for those excess wages.

If your situation changes: Call your service coordinator right away. If you get well or are able to do more things for yourself, your service coordinator will need

to reduce your hours. If you start having more problems doing things for yourself, your service coordinator will need to authorize more hours.

The self-direction program was set up for people who want to stay in their own home, and not have to go to a nursing home. For the program to be successful, the costs of self-direction services must be less than the cost of care in a nursing home.

Live-in Employee exemption: Your employees who reside in your home are exempt from receiving overtime pay for hours worked in excess of 40 hours in a work week. To be exempt, the employee must reside on your premises either permanently or for extended periods of time. You should explain to any live-in employee that he or she is only paid for hours worked and will not be paid for sleeping time, authorized meal breaks, or off-duty time.

An Employee Who Is Paid on an Hourly Basis: Employees who are paid a wage for each hour (or increment) worked.

The monthly budget amount cannot be exceeded or carried over to the next month.

EMPLOYEE PAY CHECK

Your service coordinator will assist you in getting your employee(s) paid. Paychecks are issued on the 15th of each month. To get a pay check, these things need to happen:

Your service coordinator must have received the completed employee packet that includes:

- Form I-9 Employment Eligibility Verification and give you a copy of identification papers
- W-4 (State & Federal Tax forms)

Remember, the number of hours in Box #7 is the total that fiscal agent can pay.

Voucher

Your employee(s) must accurately list the number of hours worked and sign the voucher. Do not pre-sign vouchers. Do not approve hours on a voucher that were not worked by your employee. You have the responsibility to check the form, to make sure that the number of hours is correct, sign the voucher and make sure the employee sends it to the address on the voucher promptly. The voucher **cannot** be turned in before the end date of the voucher. Turning it in early will only delay payment!

Instruct your employee(s) to submit the voucher on or after the dates below:

<u>For work in</u>	<u>✉ Mail voucher to service coordinator* ✉</u>
January	February 1
February	March 1
March	April 1
April	May 1
May	June 1
June	July 1
July	August 1
August	September 1
September	October 1
October	November 1
November	December 1
December	January 1

Instruction for Completion of Employee Voucher (invoice)

Employee payments are made based on the completed Employee Voucher.

Your service coordinator will give you a pre-printed Employee Voucher for each month of self-direction services.

EMPLOYEE RESPONSIBILITY: BOXES 4, 9-12.

- Each employee must submit a separate voucher for each calendar month.

PAGE 1

- | | |
|--------|--|
| BOX 4 | Update employee name and address changes (when needed) |
| BOX 9 | Number <u>hours worked this month</u> by authorized Service Type <ul style="list-style-type: none"> ▪ PA1 total hours worked ▪ PA2 total hours worked ▪ DEL total hours worked ▪ Total hours for PA1, PA2 and DEL above |
| BOX 10 | <u>Timesheet (Monthly) (2 pages):</u> <ul style="list-style-type: none"> • Number hours worked each day by service (PA1, PA2 and/or DEL) • Total daily hours at the end of each day worked. TOTAL HOURS WORKED BY WEEK: <ul style="list-style-type: none"> • Total weekly hours at the end of each week worked |

PAGE 2 (BOTTOM) EMPLOYEE CERTIFICATION

- | | |
|--------|----------------------|
| BOX 11 | Employee signature |
| BOX 12 | Date employee signed |

EMPLOYER RESPONSIBILITY: BOXES 9-10 (for review); 13-14.

- You must check each employee's voucher, to make sure that the number of hours in BOX 9 and BOX 10 in the Timesheet section are correct.
- You must complete boxes 13 and 14 or payment cannot be made.

PAGE 2 (BOTTOM) EMPLOYER CERTIFICATION

- | | |
|--------|----------------------|
| BOX 13 | Employer signature |
| BOX 14 | Date employer signed |

FISCAL AGENT RESPONSIBILITY: BOXES 1-8; 10.

- Your service coordinator will complete boxes 1, 2, 3, 4, 5, 6, 7, 8 and 10 (Authorized hours).
- | | |
|--------|--|
| BOX 1 | Print employer name, address and Medicaid QI Number |
| BOX 2 | Month and year service provided |
| BOX 3 | Print employee name and address |
| BOX 4 | Employee payroll number |
| BOX 5 | Check (✓) each authorized Service Type |
| BOX 6 | Employer authorized rate per hour |
| BOX 7 | Total authorized hours for work week by Service Type |
| BOX 8 | Cost share amount to be paid by the Employer to the employee (if applicable) |
| BOX 10 | Authorized hours per week by Service Type |

EMPLOYEE TIMESHEET AND PAYMENT VOUCHER FOR SELF DIRECTION SERVICES

PLEASE PRINT OR TYPE

1. Member/Employer Name (LAST, FIRST,) QI Number: 0000000000 , <input type="checkbox"/> PRINT ADDRESS CHANGE HERE			2. Service Period _____/ 20____ MONTH / YEAR		
3. Employee Name (LAST, FIRST) and Address , , Hawaii 96 <input type="checkbox"/> ADDRESS CHANGE			4. Employee Number: - <small>FOR PAYROLL USE (10 digits)</small>		
5. Service Type	6. Authorized RATE/HR	7. Base Authorized HRS/WORK WK	8. Cost Share (if applicable)	9. Actual Monthly Total	
<input type="checkbox"/> PA 1				PA 1	
<input type="checkbox"/> PA 2				PA 2	
<input type="checkbox"/> DEL				DEL	
<input type="checkbox"/> Total				Total	

10. Timesheet

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	TOTAL HOURS WORKED	AUTHORIZED HOURS
		1	2	3	4	5	WEEK 1	WEEK 1
		PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____
		PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____
		DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____
		Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____
6	7	8	9	10	11	12	WEEK 2	WEEK 2
PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____
PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____
DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____
Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____
13	14	15	16	17	18	19	WEEK 3	WEEK 3
PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____	PA1 ____
PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____	PA2 ____
DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____	DEL ____
Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____	Total ____

Go to next page ➡

ORIGINAL TO HEALTH PLAN

COPY to EMPLOYEE

Copy TO EMPLOYER

1/15

**EMPLOYEE TIMESHEET AND PAYMENT VOUCHER
FOR SELF DIRECTION SERVICES**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	TOTAL HOURS WORKED	AUTHORIZED HOURS
20	21	22	23	24	25	26	WEEK 4	WEEK 4
PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____
PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____
DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____	DEL _____
Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____	Total _____
27	28	29	30	31			WEEK 5	WEEK 5
PA1 _____	PA1 _____	PA1 _____	PA1 _____	PA1 _____			PA1 _____	PA1 _____
PA2 _____	PA2 _____	PA2 _____	PA2 _____	PA2 _____			PA2 _____	PA2 _____
DEL _____	DEL _____	DEL _____	DEL _____	DEL _____			DEL _____	DEL _____
Total _____	Total _____	Total _____	Total _____	Total _____			Total _____	Total _____

EMPLOYEE CERTIFICATION: *Voucher amount for this claim includes Total Taxable Wages.*

I understand payment of this voucher will be from federal and state funds; any falsification or concealment of a material fact may be prosecuted under federal and state laws; and I am NOT an employee of the **Name of Health Plan** or the State of Hawaii Department of Human Services. I have read and duly understand the agreement below: **Name of Health Plan**, in consideration of the services provided, agrees to pay me at authorized rates. ***By signing this voucher, I will receive a payment equal to the net Taxable Wages.***

I have not worked more than the weekly maximum hours authorized and have notified **Name of Health Plan** of any change in services provided to my member/employer. I certify the above information is true, accurate and complete.

11. **Employee Signature** _____ 12. **Date** _____

MEMBER/EMPLOYER CERTIFICATION: By signing this voucher, I attest that the service described above was received by me.

I hereby designate the **Name of Health Plan**, an agent for the purpose of doing all that is required of myself pursuant of Section 3504 I.R.C. (This designation is not applicable if the payee is a private firm or agency employee.)

13. **Employer/Representative Signature** _____ 14. **Date** _____

RETURN SIGNED VOUCHER TO:

Name of Health Plan **Health Plan Address**

FAX#: (808) xxx -xxxx Timesheet is due according to dates on the Pay Period and Timesheet Schedule

To Mail For Payment

Mail the original signed voucher to the local case management address in the employee certification section of the voucher.

Problems with Payments

Sometimes your employee(s) may have trouble getting paid.

Watch out for these common mistakes:

- Employee starts work before employee packet is submitted to the service coordinator. Be very careful of this.
- Voucher is not filled out right.
- Voucher is turned in late.
- Voucher is turned in early.

If your employee has not received their check by the 15th of the month, call your service coordinator.

Withholding and Contributions

Social Security:

- As the employer, you must pay Social Security taxes for the employee.
- The fiscal agent takes care of that job for you at no charge.

Unemployment Insurance:

- Your employee can get unemployment benefits if he/she meets the requirements.
- The fiscal agent makes this payment for you also.

Income Taxes:

- Your employee's federal and state income taxes are withheld from each check.
- The fiscal agent deducts the taxes from your employee's monthly pay check.

The fiscal agent will send a W-2 form to the employee by January 31st. Your employees must file income tax returns.

BE AWARE: You are not required under State law to provide Worker's Compensation, Temporary Disability or Health Insurance for your domestic (personal assistance/attendant) services workers.

Therefore:

Worker's Compensation (WC):

- The fiscal agent does not pay Worker's Compensation insurance for your employee.

Temporary Disability Insurance (TDI):

- The fiscal agent does not pay Temporary Disability Insurance for your employee.

Health Insurance:

- The fiscal agent does not pay health insurance for your employee.

Chapter 2:

QI Health Plan Responsibilities

FISCAL AGENT

As the sole employer of your self-direct employee, you may authorize your QUEST Integration (QI) health plan to help you process your timesheets/vouchers to pay your employee(s) and meet your tax and insurance responsibilities of being the employer in the self-direction program. The QI health plan is your fiscal agent. To do this, you must sign and submit the following fiscal agent forms to your current QI health plan before your employees can be paid:

- Self-Direction Program Acknowledgement and Agreement
- IRS Form 2678 – Employer/Payer Appointment of Agent
- IRS Form 8821 – Tax Information Authorization
- IRS Form 2848 – Power of Attorney and Declaration of Representative
- Form N-848 – Hawaii Department of Taxation, Power of Attorney

As the sole employer of your employee, you acknowledge that your employee shall not, for any purposes, be deemed an employee of the QI health plan or the State of Hawaii.

NOTE: IF you change your QI health plan while you are an employer in the self-direction program, you will need to sign the forms above for the new QI health plan in order to get your employee(s) paid.

Sample Forms

All of these forms are optional:

1. Employee Application with Employee Work Record
2. Personal Assistance Job Description and Acknowledgement
3. Sample letter to Hawaii Criminal Justice Data Center
4. House Rules
5. Universal Precautions Handout

EMPLOYEE APPLICATION

For employment by _____ (Member/Employer name)

Date: _____

Name _____ Home Phone: _____

Address _____ Work phone: _____

City _____ Zip Code _____ Years in Hawaii: _____

Emergency contact: _____

Language: _____

Please circle or write the days or times when you cannot work

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Are you available for:

Emergency calls: Yes__ No__ Holidays: Yes__ No__ Live-In: Yes__ No__

Transportation to/from work: Car _____ Bus _____

Level: __Housekeeping __Personal care __LPN # _____ __RN# _____

Limitations/obligations: _____

Can you lift heavy persons/objects? Yes__ No__ How much weight? _____

I am a smoker Yes__ No__

I am willing to work for a smoker. Yes__ No__

I currently use prescribed medication Yes__ No__

Interviewer Signature

Date

For PA, level 2 employees only: ON FILE: (Attached):

Requirement	Date
TB Clearance	
Basic First Aid training	
CPR Certification	
Blood Born Pathogen Training	
Skills Checklist completed	
Licenses/Certificates: list type and date of expiration:	

EMPLOYEE WORK RECORD

(Page 2 of Application)

Experience providing personal care /nursing/companion aide services?

_____ How long _____ If so, where _____

Training in personal care and/or nursing: _____

PLEASE LIST MOST RECENT EMPLOYER FIRST:

Dates of Work: _____ From: _____ To: _____

Employer: _____

Address: _____

Work you performed: _____

Reason for leaving: _____

Dates of Work: _____ From: _____ To: _____

Employer: _____

Address: _____

Work you performed: _____

Reason for leaving: _____

Dates of Work: _____ From: _____ To: _____

Employer: _____

Address: _____

Work you performed: _____

Reason for leaving: _____

Please list two (2) work related references, including name, address, phone number, and relationship:

1. _____
_____ Zip: _____

Phone _____ Relationship: _____

2. _____
_____ Zip: _____

Phone _____ Relationship: _____

I certify that the answers to the questions on this application are true and complete to the best of my knowledge and belief.

Signature: _____ Date: _____

PERSONAL ASSISTANT JOB DESCRIPTION AND ACKNOWLEDGMENT

Working title: Personal Assistant

Purpose of the position: To help a person with a severe disability or chronic illness, to perform activities of daily living (ADL) and self-management tasks in their home.

Work schedule: Flexible and variable or set time and days (See attached sheets).

Supervision: Tasks are done under the direct supervision of the person receiving the services or the designated representative.

Wages: Wages for this job are estimated to be \$_____ - _____ per hour.

Hours of service per month are _____.

Payday is the 15th of each month.

Benefits: The employee understands there is no Worker's Compensation, Temporary Disability or Pre-paid Health Insurance benefits with this employment.

Duties and Responsibilities: The employee will perform the following tasks:

Self-Management Tasks: PA1	#Days /wk	#Hrs/ day	Total Hrs/wk	Activities of Daily Living: PA2	#Days /wk	#Hrs/ day	Total Hrs/wk
Meal Preparation	___	x___	=___	Bathing/Personal Hygiene	___	x___	=___
Housekeeping	___	x___	=___	Dressing/Grooming	___	x___	=___
Shopping/Errands	___	x___	=___	Mobility	___	x___	=___
Transportation/Escort	___	x___	=___	Transferring	___	x___	=___
Laundry	___	x___	=___	Eating/feeding	___	x___	=___
Medication assistance				Medication assistance	___	x___	=___

Weekly Hours - PA1 _____

Weekly Hours - PA2 _____

TOTAL PA1 HOURS per WEEK _____

TOTAL PA2 HOURS per WEEK _____

TOTAL PA2 Delegated HOURS per WEEK (if needed) _____.

List PA2 Delegated tasks included:

(See attached service plan or task list)

Communication: The employee must be able to talk with the employer through any means needed by the employer.

Reliability: The employee needs to plan and use time so that services are provided reliably.

Employer/Employee Relations: The employee needs to establish and maintain a good working relationship with the employer.

Working Condition: The employee will work in the employer's home, but sometimes may need to do other tasks in different settings, such as stores or social settings. The work may expose the employee to body fluids, such as blood, and minor and major medical conditions. The employee must know how to use Universal Precautions that help prevent the spread of communicable diseases. He or she will also use cleaning and home care products. Exposure to dust, second-hand smoke and molds may also occur.

Work Schedule: Employee's regular schedule and time off are to be determined by the member/employer or his/her representative. The following are instances that may affect the schedule of the employee. Member/employer is:

- hospitalized or injured and not able to receive the services authorized,
- on vacation or not in the home;
- has terminated services or the provider requests termination of employment;
- or
- not eligible for Medicaid.

Statutory Boundaries: The employee must agree to comply with Drug Free Work Place laws from the Department of Health and Human Services, U.S. Government.

Termination of Services: This employment is at-will. The employee is asked to give at least a two-week notice of resignation. The employer may terminate the employee at any time with or without cause.

Work Ethics: The employee understands that practices as setting up personal loans from the employer, falsifying records or claiming payment on services not rendered are against the interests of the employer and violate the house rules. Such conduct may lead to conflict between the employer and employee and result in allegations of employer abuse and Medicaid fraud.

ACKNOWLEDGMENT (ONLY SIGN UPON HIRE):

_____ Employer	_____ Date
_____ Employee	_____ Date
_____ Witness	_____ Date

SAMPLE LETTER TO THE HAWAII CRIMINAL JUSTICE DATA CENTER

DATE: _____

TO: Hawaii Criminal Justice Data Center
465 S. King Street Rm. 101
Honolulu, Hawaii 96813

FROM: _____
Last Name First Name

Street Address Apt #

City State Zipcode

RE: REQUEST FOR A CRIMINAL HISTORY NAME CHECK

Please run a criminal history name check on the following individuals and mail me the results as soon as possible. I have enclosed **\$30.00 for each name** I request below.

Name _____		
Last Name	First Name	M.I
Social Security # ____ - ____ - ____ (optional)		
Birthdate: ____ / ____ / ____		

Name _____		
Last Name	First Name	M.I
Social Security # ____ - ____ - ____ (optional)		
Birthdate: ____ / ____ / ____		

Name _____		
Last Name	First Name	M.I
Social Security # ____ - ____ - ____ (optional)		
Birthdate: ____ / ____ / ____		

HOUSE RULES

The following conduct is prohibited by employees. Violation of any of these rules may result in discipline, including immediate termination. The employer may change these rules at any time.

1. You need to follow all directions given to you by your employer. Failure to follow directions may be considered insubordination.
2. Do not accept or borrow anything from your employer.
3. Do not loan anything or request a loan from your employer. Do not make any business deals with your employer.
4. If your job is to buy food or other things with your employer's money, keep all receipts and give your employer a list of how all money was spent.
5. Unless agreed to before you start work for your employer, all personal phone calls will be limited to emergency situations. You will pay the cost of any long distance calls made, plus tax on such calls.
6. Do not have your family members or friends visit at your Employer's home without your employer's permission.
7. Do not bring pets to your employer's home without permission of your employer.
8. Do not give out the names of any employers, or discuss their living situation, family, finances or anything else. Respect their privacy.
9. Do not tape record, video, or photograph your employer or their home without their permission.
10. Do not harass anyone while working in your employer's home (including racial, ethnic, or sexual).
11. Do not bring firearms or weapons of any kind to your employer's home.
12. Do not perform physical violence, verbal abuse, inappropriate or indecent conduct and behavior
13. Do not smoke in your employer's home without the permission of your

employer.

14.If you drive your car to take your employer places, you must provide proof of car insurance.

15.Do not do any of the following:

- a) Break any of the above rules.
- b) Not show up or come to work late without letting your employer know.
- c) Use drugs or alcohol at work or work while under the influence of drugs of alcohol.
- d) Take employer property (including medication).
- e) Misrepresent or lie about the number of hours worked.

I acknowledge with my signature below that I have read, understood, and agreed to above House Rules and that a copy has been provided to me.

NAME OF EMPLOYEE (PRINT)

(SIGNATURE) (DATE)

SELF DIRECTION PROGRAM SELF ASSESSMENT

Member/Employer Name: _____ Date: _____

If you choose to self direct your services, you or your representative must:

- Find, hire and teach people who care for you at home. This includes family, friends, or neighbors. These people are called "Self-Direct Employees" or "Employees."
- Decide how much your Employees are paid based on a budget made with the help of the Service Coordinator.
- Determine Employee duties.
- Schedule work hours.
- Check and sign time sheets then send your timesheet(s) to the health plan on time every month (1st day of the month).
- Supervise people who care for you at home.
- Monitor the work of Employees who care for you at home.
- Terminate Employees if you are not happy with their work.

1. If you decide to direct your services:

Can you train and supervise the Employees to do the tasks on your service plan? Yes ☐ No ☐

Can you find and set up out-of-home respite Employees if needed? Yes ☐ No ☐

2. If you pick the people to help you live at home:

Can you find people, including backup Employees, to help you in your home? Yes ☐ No ☐

Can you tell Employees about your needs and speak up for yourself? Yes ☐ No ☐

Can you make a daily or weekly schedule for your Employees? Yes ☐ No ☐

Can you tell your Employees what you like or don't like about their work? Yes ☐ No ☐

If you are not happy with the work of the Employee, can you handle the situation? Yes ☐ No ☐

If you answered NO to any of the above, how can your Service Coordinator help you?

3. **Name of Health Plan** can help you learn how to supervise your Employees.

Are you able to ask for help if you need it? Yes ☐ No ☐

4. You may appoint someone to help you make decisions for your self direct services.

Do you have someone who can help you make decisions? Yes ☐ No ☐

If yes, who? (Please print)

What is your relationship to this person? _____

***The person you appoint to help you make decisions as a Representative cannot be your employee

=====

☐ **Representative:** I want to name the person above (see #4) as my Representative for employment related decisions in the Self Direction Program only.

Representative Address: _____

Representative Phone Number: _____

Witness Signature: _____ **Date:** _____

SELF-DIRECTION PROGRAM

ACKNOWLEDGMENT AND AGREEMENT

This agreement dated _____ is between _____, hereafter Member/Employer and _____, hereafter QUEST Integration (QI) Health Plan, regarding the Member/Employer's participation in the self-direction program.

I. Member/Employer

1. As Member/Employer I acknowledge and agree that I shall be the sole employer of my employee(s). My employee shall not be deemed an employee of the State of Hawaii or QI Health Plan for any purposes. I agree and understand that I will be solely responsible for the recruiting, hiring, training, supervision, scheduling and termination of my employee(s).
2. I have completed a self-assessment and can perform the responsibilities of the Member/Employer. If based on my self-assessment the QI Health Plan determines that I am unable to perform these responsibilities, I agree to appoint a representative to perform these responsibilities for me.
3. As Member/Employer I agree to review and comply with the Employer Manual provided to me by the QI Health Plan, which is hereby incorporated by reference into this agreement and the receipt of which I acknowledge with my signature below. I will submit all mandatory forms and information required by the Employer Manual and QI Health Plan in a timely manner to the QI Health Plan.
4. With regard to the scheduling of my employee(s), I understand that I may not authorize work hours in excess of the budget plan approved by the QI Health Plan. I understand that if my health care needs change and I need additional work hours, it is my responsibility to request additional authorized work hours. In the event I cause or permit my employee(s) to work beyond the approved schedule without prior authorization from the QI Health Plan, I understand that I will be personally liable for any excess wages due and owing to my employee.
5. I will inform my employee(s) that this employment does not provide Workers' Compensation, Temporary Disability or Pre-Paid Health Insurance benefits.
6. I agree to inform the QI Health Plan immediately (within 24 hours or next business day) if I terminate my employee(s).

II. Fiscal Agent

1. To assist me in exercising my budget authority as employer, I hereby authorize QI Health Plan and the Department of Human Services (the DHS) or its designee (hereafter jointly Fiscal Agent) to perform the function of fiscal intermediary on my behalf. Fiscal Agent shall give me a check, made out to my employee, for me to pay my employee, based upon the time records I submit to QI Health Plan.

Fiscal Agent shall perform my employer-related duties of withholding and filing federal and state taxes and paying employment insurance.

2. I agree to submit all mandatory forms and information in a timely manner to the Fiscal Agent, as required by the Employer Manual and Fiscal Agent.
3. Under no circumstances shall the Fiscal Agent be deemed or considered the employer of my employee(s).

MEMBER/EMPLOYER:

PRINT NAME

SIGNATURE
OR

SIGNATURE OF
MEMBER/EMPLOYER'S
AUTHORIZED REPRESENTATIVE

WITNESS:

PRINT NAME

SIGNATURE

Original to QI Health Plan
Copy: Member/Employer

Long-Term Care Services and Supports (LTSS)
Choice Form

I _____, have talked with my _____ (health plan name) Service Coordinator. I understand my health care needs. I also understand that I need long term care services.

STEP 1: I choose to receive: (check one only)

☐ Home and Community Based Services (HCBS) – see STEP 2

☐ Institutional Placement

This includes Nursing Facilities

STEP 2 For HCBS Selection only (check one only)

☐ Live at Home – see STEP 3

☐ Live in a Residential Setting:

Includes: Community Care Family Foster Home (CCFFH)/ Expanded Adult Residential Care Home (EARCH) / Assisted Living Form (ALF)

STEP 3: For HCBS - Live at Home only

Personal Assistance Service Options (check one or both):

☐ Agency

☐

Make choice(s) from Choice of Providers Form (pg 2)

☐ Self-Direction

☐

Provider(s): _____

☐

I need help finding a provider

I agree that services are subject to my Medicaid eligibility and meeting level of care.

Signature-Member

Date Signed

Signature-Legal Guardian/Representative, (if applicable)

Date Signed

If unable to sign, verbal consent given by: _____.

Relationship: _____

LTSS Options Counseling Provided by:

Signature

Date Signed

Printed Name

Title/Agency

Comments:

_____.

MEMBER NAME:

Client ID#:

CHOICE OF PROVIDERS FORM

Based on your assessment, you may qualify for the services checked below:

Choose from the attached provider list and write the agency name(s) for each checked service.

SERVICE TYPE:	1st CHOICE	2nd CHOICE	3rd CHOICE	No Preference
<input type="checkbox"/> ADULT DAY CARE				
<input type="checkbox"/> ADULT DAY HEALTH				
<input type="checkbox"/> ASSISTED LIVING				
<input type="checkbox"/> CCMA (CASE MANAGEMENT)				
<input type="checkbox"/> COUNSELING AND TRAINING				
<input type="checkbox"/> HOME DELIVERED MEALS				
<input type="checkbox"/> NON-MEDICAL TRANSPORTATION				
<input type="checkbox"/> PERSONAL ASSISTANCE 1 (CHORE) <input type="checkbox"/> AGENCY <input type="checkbox"/> CDPA <input type="checkbox"/> BOTH				
<input type="checkbox"/> PERSONAL ASSISTANCE 2 (HANDS ON CARE) <input type="checkbox"/> AGENCY <input type="checkbox"/> CDPA <input type="checkbox"/> BOTH				
<input type="checkbox"/> RESIDENTIAL FACILITIES				
<input type="checkbox"/> RESPITE				
<input type="checkbox"/> SKILLED/PRIVATE DUTY NURSING				
<input type="checkbox"/> EQUIPMENT & SUPPLIES				

Member Initials	
	I do not have a preference about my service provider. I want my Service Coordinator to choose for me based on the service vendor(s) ability to meet my service needs and cost.
	I understand that I may change my mind at any time by contacting my Service Coordinator and my new choice(s) will be documented.

My signature below confirms I reviewed the provider list and chose the agency(s) written above.

MEMBER SIGNATURE

DATE

Service Coordinator SIGNATURE

DATE

Infection Control Using Universal Precautions

Wash your hands for 30 seconds with soap and water as soon as possible after finishing the task and removing gloves.



Wear disposable latex gloves. All persons providing first aid and clean-up should wear disposable gloves. Put on disposable gloves before having contact with blood or body fluids. Cover or contain the involved body part.



Discard blood-stained material in a sealed plastic bag and place in a lined, covered garbage container. Keep your gloves on.



Immediately clean up blood-soiled surfaces **and disinfect** with 100% bleach. Keep your gloves on.



Put blood-stained laundry in sealed plastic bags. Machine-wash separately in hot soapy water. Keep your gloves on.

