

## Payroll Information Worksheet

As a home care worker in self-direction, your payroll tax withholdings are subject to special tax rules, and your residency may impact your benefits under labor laws. Completing this form accurately will ensure that your taxes and benefits are calculated properly.

REQUIRED INFORMATION	
Employee Name	ID
Employer Name	Participant Name (If different from Employer)

**Select the following box that applies:**

- This form is part of your **first-time enrollment** with Palco.
- You are already enrolled with Palco and need to **change** your information

**Part A: Family Member Exemptions**

Depending on your relationship to your employer and your age, you may be exempt from certain taxes, such as FICA (Social Security and Medicare), FUTA (Federal Unemployment) and SUTA (State Unemployment). You can find more information about this in IRS Publication 15.

Relationship to Employer	FICA <sup>1</sup>	FUTA <sup>2</sup>
Child employed by Parent	Exempt until child turns 21	Exempt until child turns 21
Parent employed by Adult Child (including Adoptive and or Stepparent)	Exempt	Exempt
Spouse employed by Spouse	Exempt	Exempt

**Select the appropriate response:**

- Non-Exempt.** None of the selections apply.
- Exempt.** I am the spouse of my employer.
- Exempt.** I am the child of my employer and am under 21
- Exempt.** I am the parent of my employer who is an adult. This includes adoptive and stepparents.

<sup>1</sup> If you are not exempt as indicated above, appropriate taxes, including FICA, will be withheld. Should you not meet the annual IRS domestic service wage threshold for the current tax year, your FICA will be refunded to you in January of the following year, and your W-2 will reflect that no FICA was withheld.

<sup>2</sup> In most states, an exemption from FUTA will also apply to SUTA.

**Part B: Federal Income Tax Withholding Difficulty of Care (DOC) Exclusion Information.**

Per IRS Notice 2014-7, payments made to workers for the care of a Medicaid self-direction program participant with whom the worker lives full time are exempt from federal income tax withholding (FIT). Use the checklist below to determine if you qualify for the exclusion/exemption.

- Not Exempt.** I don't live at the participant for whom I provide care for residences at least 5 days per week.
- Exempt.** I provide services to participant in my residence, and I provide care to 10 or fewer individuals under age 19 or 5 or fewer individuals age 19 and older in my residence.

By checking **Exempt**, under penalties of perjury, I declare that I am an individual care provider receiving payments under a state Medicaid Home and Community-Based Services program for care I provide to the participant(s), named in this document, who live(s) in my home under the care recipients' plan of care. I understand I am responsible to determine if the DOC exclusion applies to State, Federal and/or local taxes depending on where I reside.

**Part C: Overtime Payments**

There are several factors that may qualify you as being exempt from overtime payments or ineligible for overtime based on program specific rules. Please check the box that applies below:

- Exempt from overtime pay** for any reason, including program rules or that I meet the DOL Home Care Rule Exclusion qualifications, which means that I am a live-in caregiver or I reside at the participant's residence at least 5 days per week. (See 29 CFR §552.102 and DOL Fact Sheet #79B). *By checking this box, I understand that, if my employer or the program allows me to work more than 40 hours per week, any hours that I do work over 40 in a work week, will NOT be paid at overtime rates.*
- Non-Exempt.** I do not qualify for any exemptions and understand that I will be paid overtime rates for time worked beyond 40 in a work week.

If any of the information in this document changes at any time, please complete a new document and submit to Palco immediately. Failure to notify Palco may result in a tax bill to you or other employment-related matters from your employer. Palco is not responsible for incorrectly calculating or withholding pay due to your failure to complete and submit a new Payroll Information Worksheet. By signing below, you certify that the information in this document is correct and understand that you have the burden to notify Palco immediately of any changes in this information, and you hold Palco harmless for any incorrect information supplied herein.

\_\_\_\_\_  
**Employee Printed Name**

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

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

Please return this form to Palco via email to [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com) or via fax to 501-821-0045.