

Common Law Employer Enrollment Packet

Thank you for choosing Vendor Fiscal/Employment Agent (VF/EA) Financial Management Services (FMS) model of service with the Pennsylvania Office of Developmental Programs (ODP) and welcome to Palco. This packet contains all the forms you need to enroll as a Common Law Employer (CLE) in self-direction and information on enrolling your Support Service Professional (SSP). Please make sure to follow all directions in this packet.

You must complete and return:

- | | |
|---|--|
| <input type="checkbox"/> Common Law Employer Designation Form | <input type="checkbox"/> IRS Form SS-4 |
| <input type="checkbox"/> Common Law Employer Agreement Form | <input type="checkbox"/> IRS Form 2678 |
| <input type="checkbox"/> Employer Authorization Agreement Form | <input type="checkbox"/> IRS Form 8821 |
| <input type="checkbox"/> Participant Directed Services Back-up Plan | |

We encourage you to use the checklist above as a final review before you return the forms to Palco. Failure to return these forms will delay enrollment. The other documents, including information on how to complete forms, the payment schedule, Palco's Notice of Privacy Practices, F.A.Q. and similar instructional forms, are for informational purposes only and do not need to be returned to Palco. Send completed paper forms by fax, email or mail to Palco at the address below.

Fax: 501-821-0045
Email: enrollment@palcofirst.com
Palco, Inc.
Attn: Enrollment
P.O. Box 242930
Little Rock, AR 72223

You can also complete the packet online if you do not wish to complete these forms by hand. To do so, complete the Participant Intake and Common Law Designation forms and send it in to Palco via email, mail, or fax, and your online login credentials will be sent to you within 3 business days. You will receive an email with your login information. Follow the instructions in that email to complete your enrollment.

Should you need any assistance during this process, please contact a friendly customer support representative at 1.866.710.0456 or PAODP@palcofirst.com. Relay Service 711 (TDD/TTY). Customer support is available 8:00 am - 5:00 pm EST, Monday through Friday, except on state and federal holidays. All VF/EA FMS materials are available in alternate print. If you are in need of alternate print materials please contact a customer support representative for assistance.

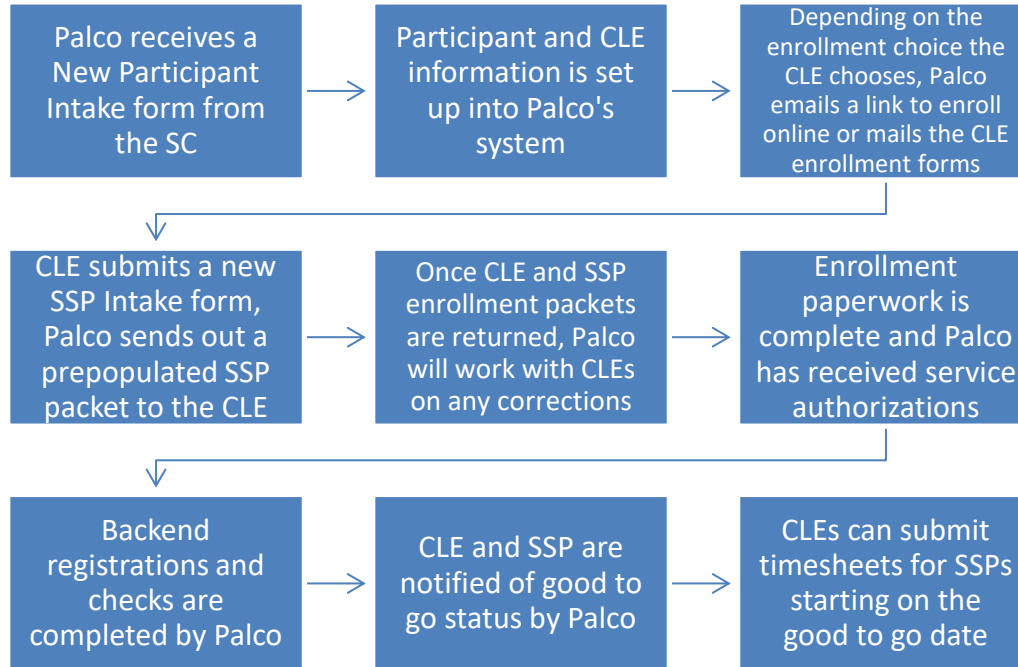
Please visit our website at www.palcofirst.com for more information on forms and frequently asked questions.

We look forward to serving you!

Sincerely,
The Palco Team

Good to Serve Process

PAODP VF/EA Option



All SSP's must complete the forms listed below and return them to Palco before a good to go notification can be made.

- | | |
|---|--|
| <input type="checkbox"/> SSP Intake Form | <input type="checkbox"/> Payroll Information Worksheet |
| <input type="checkbox"/> SSP Qualification Form | <input type="checkbox"/> IRS Form W-4 |
| <input type="checkbox"/> SSP Agreement | <input type="checkbox"/> Residency Certification |
| <input type="checkbox"/> U.S.CIS Form I-9 | <input type="checkbox"/> SSP Pay Selection and Direct Deposit Form |
| <input type="checkbox"/> Copy of Social Security Card | <input type="checkbox"/> SSP Rate Sheet |
| <input type="checkbox"/> Copy of State Issued Photo ID/Driver's License | |

We encourage you to use the checklist above as a final review before you return the forms to Palco. Failure to return these forms will delay enrollment.

Role and Responsibilities

VF/EA FMS/ Palco, Inc.: The primary role of the VF/EA FMS (Palco) is to act as the employer agent for individuals or surrogates who are the common law employer of the qualified SSPs they hire directly. Being the agent means providing services on behalf of the employer by stepping into their shoes solely for the purpose of performing activities, such as paying taxes, setting up workers' compensation insurance, and generating payroll. Federal tax activities associated with providing VF/EA services are in 26 U.S.C. §3504 (Internal Revenue Code) and IRS Rev. Proc. 2013-39.

For a complete list of the VF/EA's roles more information of the VF/EA FMS responsibilities please visit the ODP Bulletin Vendor Fiscal/Employer Agent Financial Management Services (VF/EA FMS) Number 00-08-14.

Common Law Employers: When you enroll in the VF/EA FMS program, you (waiver participant) or the individual you designate as the Common Law Employer (CLE of the SSP hired to provide the Participant Directed Services). You are required to perform employer-related tasks for your SSP, and you will receive supports, as needed, from Palco. Palco is not the employer of your SSP. The CLE has many responsibilities listed on the CLE Responsibilities Form, please read this document carefully and make sure you understand everything that you will be responsible for.

Support Service Professionals: As your employee, your SSP is required to provide the supports/services as identified and authorized in the Individual Support Plan (ISP) in accordance with the outcomes and health and safety requirements identified and consistent with ODP's approved waivers related to waiver service definitions.

Vendors: A Vendor is a company that provides goods and services to the participant. The goods and services provided must adhere to the specific requirements listed in the Participant's ISP. There are specific instances where an individual may be considered a Vendor if they are only qualifying to provide only transportation services. No Vendor payments can be made without the proper services being approved in the Participant's ISP.

Additional Information

For additional information on Worker's Compensation Insurance, workplace safety information, and other information pertaining to being an effective Common Law Employer please see the VF/EA Employer Handbook.

Notice of Privacy Practices

Palco may receive and create records concerning your medical and individually identifiable information (“PHI”) and is required to maintain the privacy and security of your PHI. Please read this notice carefully. If you have questions or concerns, contact the Palco Privacy Officer at privacy@palcofirst.com. Palco will only use and disclose your information as allowed by law and as described below:

- **Help manage the health care treatment you receive.** We may disclose your information to provide treatment and administer services, including performing assessments, issuing workers’ compensation and administering similar programs, and recommending services in some situations. We may disclose information to others who implement your health services. We may correspond with you and/or your designated representative (e.g., Common Law Employer). All emailed correspondence from Palco is encrypted and secure. By emailing Palco with your personal email account, you accept the risk that your correspondence may not be encrypted, nor secure.
- **Run our business, including payment for and administration of your health services.** We may use and disclose your information to receive and issue payment on your behalf and bill Medicaid, or other bodies, as required by your program.
- **Comply with federal and state law, including investigations by the United States Department of Health and Human Services (U.S. DHHS) and law enforcement.** Palco is required by law to comply with investigations by regulatory bodies and issues involving national security. Palco may be required to disclose your information to coroners and other officials at your death.
- **Respond to legal actions and health oversight, such as lawsuits or quality assurance reviews.** Palco may be required to respond to requests, including discovery, subpoenas, audits, and other legal or regulatory matters.

You have the right to:

- **Authorize the use and disclosure of your PHI for reasons not authorized by federal or state law.** Palco will seek your approval to disclose PHI for reasons not required at law, and you may reject disclosure.
- **Receive this notice of privacy practices.** You can request a copy of this notice or view the posting at palcofirst.com, in enrollment packets, and in program manuals, as applicable. Palco can change the terms of this notice at any time. Changes will apply to all of your medical records. Direct complaints to the Privacy Officer or the U.S. DHHS.
- **Review and receive copies of your records and a list of disclosures.** Requests must be on a Request for Sensitive Records. We will provide you with a copy or summary within 10 days of receiving your request. We may charge a reasonable, cost-based fee for collection of the records, including postage and labor. Palco may reject some requests if required by law.
- **Request amendments to your records.** Requests must be on a Request to Amend Sensitive Information. We will provide you with a copy or summary or a rejection within 15 days of receiving your request.
- **Request information in an alternate format or restrict access on your records.** Requests must be in writing on a Request for Additional Privacy. We will provide you with a copy or summary within 15 days of receiving your request. We may reject or terminate the request in certain limited cases and will notify you of rejections and terminations.
- **Be notified in case of a breach of your sensitive information.** You will be notified within 60 days by the Privacy Officer.
- **Choose someone to act on your behalf with regard to your records.** You must complete the appropriate forms and information to designate Authorized Users in order for those individuals to communicate with Palco on your behalf.

PALCO BI-WEEKLY PAYMENT SCHEDULE

Pennsylvania ODP Payment Schedule 2022-2023

Pay Period		Timesheets submitted in Connect by CLE due by Monday at 5:00 pm	Payment Date
Start Date	End Date	Deadline	Paid On
June 19, 2022	July 2, 2022	July 4, 2022	July 15, 2022
July 3, 2022	July 16, 2022	July 18, 2022	July 29, 2022
July 17, 2022	July 30, 2022	August 1, 2022	August 12, 2022
July 31, 2022	August 13, 2022	August 15, 2022	August 26, 2022
August 14, 2022	August 27, 2022	August 29, 2022	September 9, 2022
August 28, 2022	September 10, 2022	September 12, 2022	September 23, 2022
September 11, 2022	September 24, 2022	September 26, 2022	October 7, 2022
September 25, 2022	October 8, 2022	October 10, 2022	October 21, 2022
October 9, 2022	October 22, 2022	October 24, 2022	November 4, 2022
October 23, 2022	November 5, 2022	November 7, 2022	November 18, 2022
November 6, 2022	November 19, 2022	November 21, 2022	December 2, 2022
November 20, 2022	December 3, 2022	December 5, 2022	December 16, 2022
December 4, 2022	December 17, 2022	December 19, 2022	December 30, 2022
December 18, 2022	December 31, 2022	January 2, 2023	January 13, 2023
January 1, 2023	January 14, 2023	January 16, 2023	January 27, 2023
January 15, 2023	January 28, 2023	January 30, 2023	February 10, 2023
January 29, 2023	February 11, 2023	February 13, 2023	February 24, 2023
February 12, 2023	February 25, 2023	February 27, 2023	March 10, 2023
February 26, 2023	March 11, 2023	March 13, 2023	March 24, 2023
March 12, 2023	March 25, 2023	March 27, 2023	April 7, 2023
March 26, 2023	April 8, 2023	April 10, 2023	April 21, 2023
April 9, 2023	April 22, 2023	April 24, 2023	May 5, 2023
April 23, 2023	May 6, 2023	May 8, 2023	May 19, 2023
May 7, 2023	May 20, 2023	May 22, 2023	June 2, 2023
May 21, 2023	June 3, 2023	June 5, 2023	June 16, 2023
June 4, 2023	June 17, 2023	June 19, 2023	June 30, 2023
June 18, 2023	July 1, 2023	July 3, 2023	July 14, 2023
July 2, 2023	July 15, 2023	July 17, 2023	July 28, 2023
July 16, 2023	July 29, 2023	July 31, 2023	August 11, 2023

2021-2022 Bank & Palco Office Holidays

Independence Day - Monday, July 4, 2022*	New Year's Day - Monday, January 2, 2023*
Labor Day - Monday, September 5, 2022*	Martin Luther King, Jr. Day - Monday, January 16, 2023
Columbus Day - Monday, October 10, 2022	President's Day - Monday, February 20, 2023
Veteran's Day - Friday, November 11, 2022	Memorial Day - Monday, May 29, 2023*
Thanksgiving - Thursday - Friday, November 24-25, 2022*	Juneteenth - Monday, June 19, 2023
Christmas - Friday, December 23*-Monday, December 26, 2022	

* Palco Office Closures

Instructions for Common Law Employer Forms

Please use the instructions below to complete the attached Palco forms in order to become an employer through the self-directed program.

- The **Common Law Employer Designation Form** is used to establish a Employer of Record on behalf of the participant. Complete the entire form. Sign and date the highlighted fields at the bottom of page 2.
- The **Common Law Employer Agreement Form** outlines the responsibilities of the employer. Complete, sign, and date the three highlighted fields at the bottom of the page.
- The **Employer Authorization Agreement Form** outlines Palco's responsibilities as the fiscal/employer-agent and authorizes Palco to ensure compliance with the IRS and other federal and state tax authorities on the employer's behalf. Complete, sign, and date the four highlighted fields at the bottom of the page.
- The **Participant Directed Services Back-up Plan** is used to identify an individual that in the event a regularly scheduled SSP is unable to provide the authorized services to the participant, they will provide the services as the designated back-up support coverage person as indicated on the plan.
- The **IRS Form SS-4** gives Palco the ability to file for a FEIN (Federal Employer Identification Number) with the IRS on your behalf. This is required of all employers in the United States. This form is prepopulated with your information. If you already have an FEIN under your SSN, please send Palco a copy FEIN assignment letter from the IRS.
 - Sign and date at the bottom of the form.
- The **IRS Form 2678** appoints Palco as your agent only for the limited purposes of payment employment payroll taxes for the participant's worker. This form is prepopulated with your information.
 - Sign and date at the bottom of the form.
- The **IRS Form 8821** allows Palco to correspond with the IRS on your behalf for the limited purpose of the self-directed program. This form is prepopulated with your information.
 - Sign and date at the bottom of the form.

Common Law Employer (CLE) Designation

CLE Responsibilities and Attestation:

I understand and agree with my role as a Common Law Employer. I understand that my appointment as Common Law Employer may be revoked at any time by the Participant, myself, or the Office of Developmental Programs (ODP).

I understand as a Common Law Employer, I cannot receive payment for performing the Common Law Employer role. I also cannot receive payment for any services funded through the Consolidated, Community Living, or Person/Family Directed Support (P/FDS) Waivers that I provide to the Participant with the exception of Transportation Mile reimbursement.

I understand that PDS must be provided in accordance with the authorized Individual Support Plan (ISP). As a surrogate, I agree that I will make decisions regarding PDS services on the Participant's behalf.

Once appointed to be the Common Law Employer, I am responsible to do the following:

- Maintain compliance with federal and state regulations, ODP policy bulletins and the approved waivers noted above, as applicable.
- As much as possible, make the decisions the Participant would make if the Participant made the decisions.
- Accommodate the Participant, to the extent necessary, so that the Participant is included to the extent possible in all decisions that affect the Participant.
- Give due consideration to all information including the recommendations of other interested and involved parties.

I understand and agree with my responsibilities as the Common Law Employer. I understand and agree with my responsibilities as they relate to participating in the PDS program and enrolling with Palco. If I am a surrogate, I understand and agree with my responsibilities and will act on behalf of the Participant who designated me as the Common Law Employer

CLE Printed Name

Participant Printed Name

CLE Signature

Participant Signature

Date

Date

Common Law Employer (CLE) Agreement

As the CLE, I accept the responsibility as the legal employer of the qualified Support Service Professional(s) (SSP). The CLE has the ability to exercise decision-making authority over some or all of the services and supports as authorized in the Individual Service Plan (ISP).

PARTICIPANT INFORMATION		
Full Name	ID	Program/Plan

COMMON LAW EMPLOYER INFORMATION		
First Name	Last Name	ID or Last 4 of SSN

Common Law Employer Requirements

The Participant or surrogate, when appointed by the Participant, must meet the following criteria in order to be the Common Law Employer:

- Be at least 18 years of age or older.
- Must attest in writing that they have no convictions reported as per the Older Adult Protective Services Act (OAPSA) [35 P.S. §10225.101 et. seq. and 6 PA. Code Chapter 15], and when service a child under 18, conduct child abuse clearances as per the Child Protective Services Law (CPSL) [23 Pa. C.S. Chapter 63].
- Be a resident of Pennsylvania for two (2) calendar years immediately preceding the date of request to become a Common Law Employer.
 - If the Common Law Employer has not been a Pennsylvania resident for the previous two (2) years or is not currently a resident, the Common Law Employer must attest in writing that they have no convictions reported in the Federal Criminal History Record from the Federal Bureau of Investigation (FBI), in addition to the Criminal History Record from the State Police.
- Participates in required training as notified by ODP and Palco.
- Enters into and maintain compliance with all agreements related to the VF/EA FMS model.
- Agrees to perform all the tasks outlined in the CLE Responsibilities Section.
- Agrees to work with the Supports Coordinator (SC) to develop and revise the Participant’s ISP as needed and required.
- Agrees to participate in SC monitoring at the required frequency and location outlined in the approved Waivers.
- Agrees to work with the Supports Broker when the Supports Broker service has been authorized on the Participant’s ISP.

Common Law Employer (CLE) Responsibilities

1. Enroll with VF/EA FMS and complete the required documents.
2. Agree to manage the authorized participant-directed service in accordance with the Common Law Employer Agreement.

3. Recruit, interview, and hire qualified SSPs.
4. Verify qualifications of SSPs and vendors prior to the person or entity rendering a waiver funded participant-directed service.
5. Complete and submit required qualified SSP documents to the VF/EA FMS for processing.
6. Maintain an employment/qualification file on each qualified SSP and qualified vendor.
7. Verify ongoing qualifications for the SSPs, both regularly scheduled and emergency back-up SSPs, as needed per ODP Waiver requirements and timelines established in the approved Waiver.
8. Once the SSP is qualified, the CLE and the qualified SSP must sign the Support Service Professional (SSP) Agreement form and submit it to the VF/EA FMS.
9. Update any changes in qualified SSP information and submit the required information to the VF/EA FMS.
10. Negotiate the wage and optional benefit allowance for qualified SSPs within the ODP established wage ranges and complete and sign the Support Service Professional Rate Sheet, and submit the rate sheet to the SC for processing.
11. Negotiate and explain to a qualified vendor that the vendor will be reimbursed at the cost of the goods charged to the general public and in accordance with the authorized ISP.
12. Obtain bids or estimates and secure qualified vendors.
13. Explain to individuals providing mileage that mileage is a vendor payment for an SSP or a non-SSP and is paid at the mileage reimbursement rate established by ODP in accordance with the approved Waiver.
14. Sign the Request for Vendor Payment Form, when appropriate to do so.
15. Develop and implement emergency back-up plans which include qualified SSPs or natural supports to cover the hours when a regularly scheduled qualified SSP does not report to work.
16. Determine the work schedule of qualified SSPs up to a maximum of 40 hours per week based on the services authorized in the ISP.
17. Schedule SSP's work schedule to ensure required and authorized services are provided and overtime will not occur.
18. When multiple relatives and/or legal guardians provide the service(s), each individual may receive no more than 60 hours per week of Community Participation Support, Companion, or a combination of Community Participant Support and Companion (when both services are authorized in the ISP) from all relatives and legal guardians.
19. Determine the tasks/activities the qualified SSP or natural support person will perform including how and when to perform service-related tasks/activities, in accordance with the authorized ISP and ODP service definitions.
20. Orient and train qualified SSPs as per the qualification criteria and service definition requirements included in the approved Waivers and ISP.
21. Ensure that the ODP Progress Notes form is completed by you, qualified SSPs or vendors, and that the form documents that all services delivered support the ISP outcomes.
22. Review, approve, and sign the qualified SSP timesheets and vendor invoices to ensure accuracy prior to submitting to the VF/EA FMS organization.

- Therefore, if a timesheet or invoice is submitted to the VF/EA FMS by the individual or his or her surrogate that includes services or supports not authorized for the person, the individual or his or her surrogate will be responsible for paying the costs in 10 excess of those authorized for the individual. The individual or his or her surrogate must pay any excess amount(s) using their own personal funds or other non-ODP funds.
- 23. Review, approve, and sign the qualified SSP timesheets and vendor invoices and submit them to the VF/EA FMS organization for processing in accordance with payment cycle or schedule and in accordance with PA Dept of Labor standards.
- 24. Provide supervision to all qualified SSPs and emergency back-up SSPs, natural supports person, and vendors.
- 25. Terminate qualified SSPs for just cause and notify the VF/EA FMS of the dismissal of qualified SSPs.
- 26. Track utilization of authorized services and associated funds to ensure qualified SSPs and vendors provide participant-directed services in accordance with the authorized ISP.
- 27. Notify and discuss with the SC any changes in a Participant's need that may require a team meeting and/or revision to the ISP.
- 28. Notify the SC and the VF/EA FMS when the CLE suspects or is aware of issues of Medicaid fraud or financial abuse related to the delivery of the Participant's PDS.
- 29. In accordance with ODP policy on reportable incidents, report any reportable incidents to the SC.
- 30. Respond to surveys regarding the Participant's or surrogate's satisfaction with the VF/EA FMS.
- 31. Participate in required orientation and trainings offered by the VF/EA FMS or ODP related to the VF/EA FMS model.
- 32. Enter into and maintain compliance with all standard agreements with the VF/EA FMS and ODP.
- 33. Prepare and report on ISP outcomes and progress achieved during ISP meetings.
- 34. Participant in remediation, training, and termination processes as established and directed by ODP.

Attestation

By signing below, I attest that I have read this Common Law Employer Agreement in its entirety. As a condition of enrolling and participating in the VF/EA FMS model, I understand that I must complete, sign, and return this form to Palco, who is under contract with the Office of Developmental Programs (ODP). I attest that I understand my responsibilities as a Common Law Employer (CLE) and agree to abide by the CLE terms and conditions. I further understand and agree that violation of any of the terms and/or conditions of this agreement may result in corrective action including termination of this agreement.

CLE Printed Name

CLE Signature

Date



Common Law Employer (CLE) Authorization Agreement

PARTICIPANT INFORMATION		
Full Name	ID	Program/Plan

COMMON LAW EMPLOYER INFORMATION		
First Name	Last Name	ID or Last 4 of SSN

As the employer of record, I understand that I have certain responsibilities, such as filing and paying employment taxes for my SSPs and other employment-related responsibilities falling under Internal Revenue Service (IRS) guidance, Department of Labor (DOL), and agency/programmatic guidelines and regulations. Palco, Inc. will act as my agent in a limited scope and on my behalf for only the tasks related to this program and as listed below, notwithstanding approval by the IRS or other state agencies.

- To perform all duties as the Fiscal/Employer Agent as required by contract, policy regulation, federal and state statues, and other applicable rules and regulations.
- To obtain a Federal Employer Identification Number (FEIN), file IRS Form 2678 to represent me for program-related and employer-related tax purposes, file tax reports, and correspond with the IRS regarding FEINs or employer tax information.
- To establish and register me as an employer in the state in which business is conducted.
- To be my agent for the limited purposes of state and/or local income tax withholding and state unemployment tax purposes, including applying for state and/or local income tax withholding and state unemployment identification number(s), establishing online account(s) to file and pay taxes on my behalf, and receiving correspondence related to my program-related state and/or local income tax withholding and state unemployment tax account(s).
- To receive confidential information about me and receive and disburse public funds, as directed by me, the program, and the budget and/or spending plan.
- To apply for and establish workers' compensation policies and accounts, pay workers' compensation premiums, and comply with annual audit requirements, when permissible by state law and program policies.
- To provide limited information on my behalf with regards to benefits, appeals, and as required by law to fulfill tax, labor, and other disputes.
- To complete federal and state tax and labor forms as required and as related to the employer duties enumerated above.

I understand and agree with my responsibilities as the Common Law Employer. I understand and agree with my responsibilities as they relate to participating in the PDS program and enrolling with Palco. If I am a surrogate, I understand and agree with my responsibilities and will act on behalf of the Participant who designated me as the Common Law Employer.



I attest that I have read and agreed to Palco's Notice of Privacy Practices and the Terms and Conditions of Palco's online enrollment system and agrees to receive information, notifications, and other correspondence electronically to the email address provided in this document. Such correspondence may contain Personal Health Information as defined at 45 CFR 160.103 and other personally identifiable information, and I accept all risks associated with the transmission of such information via those channels. This consent is in effect until Palco is notified in writing of the intention to withdraw such consent.

I attest that I, as the Common Law Employer, understand that it is my responsibility to properly execute the USCIS Form I-9, as defined in Instructions for Employment Eligibility Verification by the Department of Homeland Security. Palco provides the Form I-9 in the employment packets, and the Common Law Employer retains the original Form I-9 and forwards a completed copy to Palco; which Palco will retain in the SSP's files.

This Authorization revokes all earlier authorizations and powers of attorney on file and shall remain in full force and effect until revoked by either party in writing. By signing below, I hereby authorize Palco, Inc. to act on my behalf for the items listed herein and attest that I understand these responsibilities and agree to the terms of this Employer Authorization Agreement.

CLE Name

ID#

CLE Signature

Date



Participant Directed Services Back-up Plan

PARTICIPANT INFORMATION		
Full Name	ID	Program/Plan

EMPLOYER INFORMATION		
Full Name	ID	Program/Plan

BACK-UP COVERAGE INFORMATION			
Check one box and fill in the Back-up SSP's information.			
<input type="checkbox"/> Qualified SSP	<input type="checkbox"/> Natural Support	<input type="checkbox"/> Traditional Provider	
Name			
Physical Address (Street Address, Including Apt. #)			
City	State	Zip	County
Mailing Address (Street Address, Including Apt. #) – <i>if different than the physical address</i>			
City	State	Zip	County
Phone1	Phone2	Email	

Services and Availability:

Indicate the services (by code) to be covered, as well as the days and times the back-up person is available.

SERVICES AND AVAILABILITY OF BACK-UP		
Service	Day	Time



Back-up's Responsibilities:

Indicate the responsibilities that the Back-up is responsible for in supporting the ISP.

Attestation

I understand and agree with the role and responsibilities as the Back-up support person for the Participant in the VF/EA FMS model of Participant Directed Services (PDS). In the event a regularly scheduled SSP is unable to provide the authorized services to the participant, I will provide the services as the designated back-up support coverage person as indicated on this plan. I understand that the PDS must be provided in accordance with the participant's approved and authorized Individual Support Plan (ISP). I also understand that my acceptance of the responsibility as a PDS back-up person may be revoked at any time by the Participant, the Common Law Employer, or the Office of Developmental Programs (ODP).

CLE Printed Name

Back-ups Printed Name

CLE Signature

Back-ups Signature

Date

Date

Application for Employer Identification Number
 (For use by employers, corporations, partnerships, trusts, estates, churches,
 government agencies, Indian tribal entities, certain individuals, and others.)
 ▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
 ▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1) Palco, Inc	3 Executor, administrator, trustee, "care of" name Palco, Inc. as 3504 Fiscal Employer Agent
	4a Mailing address (room, apt., suite no. and street, or P.O. box) PO Box 242930	5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) Little Rock, AR 72223	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN

8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	

9a Type of entity (check only one box). **Caution:** If 8a is "Yes," see the instructions for the correct box to check.

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (TIN of grantor) _____
<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)	Group Exemption Number (GEN) if any ▶ _____

9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
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10 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$5,000 or less in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table border="1"> <tr> <td>Agricultural</td> <td>Household</td> <td>Other</td> </tr> </table>		Agricultural	Household
Agricultural	Household	Other	

15 First date wages or annuities were paid (month, day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶

16 Check **one** box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other
			<input checked="" type="checkbox"/> Other (specify) ▶ Household Employer (HCSR)	<input type="checkbox"/> Retail

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? Yes No
 If "Yes," write previous EIN here ▶

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name Larry Paladino	Designee's telephone number (include area code) (501)604.9936
	Address and ZIP code PO Box 242930, Little Rock, AR 72223	Designee's fax number (include area code) (501) 821.0045
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶		Applicant's fax number (include area code)
Signature ▶		Date ▶

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.

For IRS use:

- 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

PO BOX 242930

Number Street Suite or room number

LITTLE ROCK AR 72223

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

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

	For ALL employees/ payees/payments	For SOME employees/ payees/payments
--	---------------------------------------	--

Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input checked="" 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

HCSR Household Employer

Date

____ / ____ / ____

Best daytime phone

501-604-9936

Now give this form to the agent to complete. ➡

Tax Information Authorization

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

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

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number (501) 604.9936
	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ▶

Name and address Palco Larry Paladino PO Box 242930 Little Rock, AR 72223	CAF No. <u>5005-46467R</u> PTIN <u>P000142099</u> Telephone No. <u>(501) 604.9936</u> Fax No. <u>(501) 821.0045</u>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Employment	SS-4, 2678, 8821		
Employment	W-4, W-5		
Employment	940, 941, W-2,W-3		

4 Specific use not recorded on the 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 line 5 ▶

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ▶
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

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

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature	Date
Print Name	Title (if applicable) Household Employer (HCSR)

Instructions for Vendor Fiscal/Employer Agent (VF/EA) Financial Management Services (FMS) Service Notes

Service Notes must be completed by either the Common Law Employer (CLE) or a Support Service (SSP) to substantiate the claim for the provision of the services. The CLE is responsible to train the SSP in completing the form, prior to that person completing the form independently. The CLE is responsible for ensuring that Service Notes are completed and must be kept by the CLE for the purposes of substantiating a claim. The provider or CLE must maintain a record of the time worked or the time that a service was delivered to support the claim.

A separate Service Note must be completed for each SSP at the following frequency:

- Daily – immediately following service delivery when the SSP or vendor provides the service, typically staff might do this when they finish their shift or before they leave a person's home.

Service Notes may be completed for multiple services rendered to the participant on the same form when the services are rendered by the same SSP or vendor.

Example 1: Joe is a qualified SSP that provides both In-Home and Community Supports and Companion to participant Dave. Both the In-Home and Community Supports and Companion services provided by Tom may be documented on the same Service Note.

The following guidance is provided to aid in the completion of the Service Notes form:

- The name of the participant to whom the service(s) was provided should be entered on the first line.
- The degree/license/certificate for enhanced service levels only should be listed on the second line.
- Review any services in the ISP that are being documented, ensuring that the correct service is being provided according to the service definition.
- Document all services that are rendered by the SSP or Vendor. This should be done immediately after the service is rendered in order to provide an accurate account of the services rendered.

Completion of the Table

- The service(s) provided shall be entered in the first column of the table. Remember, if more than one service is reflected on the Service Notes, all the services documented must be rendered by the same qualified SSP or vendor.
- The date the service was provided is entered in the second column, if a service crosses over into a new day then a separate line must be entered for services provided the next day.

- The start and end time must be documented in the third and fourth column. If additional shifts or services are provided in the same day, then another line must be entered supporting those services.
- The fifth column is used to document the place that a service was rendered.
- Describe the service that was provided in the sixth column, this must accurately reflect the service listed in the first column.
- The name of the SSP or Vendor rendering the documented service must be listed on the line provided.
- Both the CLE and the SSP or Vendor rendering the services provided on the Service Note must sign and date on the lines provided.

Maintain copy:

- a. The CLE must maintain a copy of the Services Notes.
- b. The CLE must make Service Notes available to the Supports Coordinator.
- c. If the CLE provides a copy of the Service Notes to the VF/EA organization, the VF/EA is responsible to maintain a copy in the participant's file.
- d. The CLE is responsible to provide copies to ODP or the AE upon request.
- e. If the CLE has further questions regarding completion of the Service Notes, please refer to the PA ODP Guide to Participant-directed Services or the participant's SC.

Vendor Fiscal/Employer Agent (VF/EA) Financial Management Services (FMS)

SERVICE NOTE

The common-law employer is responsible to ensure service notes are completed. The service notes shall be maintained in the individual's record by the common-law employer.

The documentation to provide a record of services delivered to an individual must be prepared and kept by common-law employer for the purposes of substantiating a claim. The provider or common-law employer shall maintain a record of the time worked or the time that a service was delivered to support the claim.

If a common law employer chooses to not use this template, the requirements for service documentation still must be met in accordance with the Office of Developmental Programs bulletin 00-18-04, Interim Technical Guidance for Claim and Service Documentation.

Name of the individual receiving the service: _____

Degree/license/certificate for enhanced service levels only, as applicable: _____

SERVICE PROVIDED	DATE SERVICE PROVIDED	START TIME	END TIME	PLACE SERVICE IS RENDERED	DESCRIPTION OF THE SERVICE PROVIDED

Name of the Support Service Professional or Vendor providing the service: _____

Signature of Support Service Professional or Vendor providing the service (E-Signature is allowed): _____

Common Law Employer Signature: _____

Instructions for Vendor Fiscal/Employer Agent (VF/EA) Financial Management Services (FMS) Progress Notes

Progress Notes must be completed by either the Common Law Employer (CLE) or a Support Service (SSP) to substantiate the claim for the provision of the services. The CLE is responsible to train the SSP in completing the form, prior to that person completing the form independently.

A separate Progress Note must be completed for each SSP at the following frequency:

- Monthly - when the SSP or vendor provides the service at least once a month or more frequently.

OR

- Each time the SSP or vendor provides the service – when the service is provided on a less than monthly frequency.

Progress Notes may be completed for multiple services rendered to the participant on the same form when the services are rendered by the same SSP or vendor.

Example 1: Tom is a qualified SSP that provides both In-Home and Community Supports and Respite (unlicensed) to participant Dave. Both the In-Home and Community Supports and Respite (unlicensed) services provided by Tom may be documented on the same Progress Note.

The following guidance is provided to aid in the completion of the Progress Notes form:

- The name of the participant to whom the service(s) was provided should be entered on the first line.
- The name of the qualified SSP or vendor that provided the service(s) should be entered on the second line.
- The timeframe covered by the Progress Notes should be indicated on the third line. Some examples of the timeframe could include, but are not limited to: One specific date on which services were provided, a week during which services were provided or an entire month during which services were provided. Please note that the maximum timeframe that can be covered by one Progress Notes form is one calendar month.

Completion of the Table

- The service(s) provided shall be entered in the first column of the table. Remember, if more than one service is reflected on the Progress Notes, all the services documented must be rendered by the same qualified SSP or vendor.
- The documentation that was reviewed to verify the service was provided as specified in the ISP should be listed in the second column.
- The answer to whether the service met the participant's assessed needs and preferences should be placed in the third column.
- An outcome statement is to be copied from the participant's Individual Support Plan (ISP) and entered on the table in the fourth column.
- Describe the impact on the individual's health, safety, well-being, preferences and routine in the fifth column.
- Describe issues, problems or barriers experienced by the participant, SSP, or vendor related to providing the service.
- Was there a lack of progress on an outcome, how is this being addressed? If "yes" describe the lack of progress and enter recommendations for changes to the service or outcome.
- Describe the progress made or maintenance of skills for the specific outcome. Indicate the progress the participant is making towards obtaining the outcome, or that the participant is maintaining the skills of the outcome.
- The person completing the form must print their name and title/role (example CLE or SSP) and sign and date below their printed name. If the person completing the form is not the CLE, the CLE must sign and date the form as well.

Maintain copy:

- a. The CLE must maintain a copy of the Progress Notes.
- b. The CLE must make progress notes available to the Supports Coordinator.
- c. If the CLE provides a copy of the Progress Notes to the VF/EA organization, the VF/EA is responsible to maintain a copy in the participant's file.
- d. The CLE is responsible to provide copies to ODP or the AE upon request.
- e. If the CLE has further questions regarding completion of the Progress Notes, please refer to the PA ODP Guide to Participant-directed Services or the participant's SC.

Vendor Fiscal/Employer Agent (VF/EA) Financial Management Services (FMS)

Progress Notes

Name of participant (Print/type): _____

Qualified SSW or Vendor Providing the Service(s) (Print/type): _____

Timeframe covered: _____

Service Provided	Frequency and Duration Provided <small>(i.e. daily, once a week, once a month, a specific date, etc)</small>	Date(s) Service Was Provided	Outcome Statement As Written in the ISP	Describe the Activities Performed That Supports the Services Provided and Progress or Skills Maintained Toward The Outcome

Describe any issues, problems, or barriers related to provision of services.

Did the participant progress or maintain skills in the above outcome (check one box)? Yes No

If response above is "No", please describe recommendations for changes to the service or outcome.

Name and title of person completing the form (printed): _____

Signature of person completing the form

Date

Signature of common law employer (if different from above)

Date



Employment Separation Notice Instructions

You are required to notify Palco of separation of employment, as specified on the form. Failure to notify us of such events increases the chances of fraudulent claims filed on your behalf, which could present penalties under the U.S. False Claims Act, as well as potentially impact the participant's benefits.

Complete the following fields on the Employment Separation Notice:

- SSP Name
- SSP Palco ID#
- CLE Name
- CLE Palco ID#
- Date of the LAST day the SSP worked for the CLE
- Reason for employment separation.

The CLE must sign and date the form and submit to Palco for processing within 24 hours of the SSP's termination. Once the form is received and processed by Palco, the SSP will be deactivated effective on the day immediately following the last date worked.

Please send completed forms to Palco by one of these methods:

Fax: 1-877-859-8757

Email: Enrollment@palcofirst.com

Mail: Palco Inc.
Attn: Enrollment
P.O. Box 242930
Little Rock, AR 72223



SSP Employment Separation Notice

You are required to notify Palco of separation of employment. Failure to notify us of such events increases the chances of fraudulent claims filed on your behalf, which could potentially impact the participant's benefits.

Complete this form if the worker named no longer works for you. Submit to Palco within 24 hours of separation. This form must be completed to the best of your ability to enable Palco to comply with important state employment laws on your behalf.

REQUIRED INFORMATION	
SSP Full Name	SSP ID
CLE Full Name	CLE ID
Last Day Worked (mm/dd/yyyy)	
Primary Reason for Separation	
<input type="checkbox"/> Worker resigned.	
<input type="checkbox"/> Worker failed to report to work for _____ shifts.	
<input type="checkbox"/> Worker was dismissed for poor attendance.	
<input type="checkbox"/> Worker was dismissed for poor performance.	
<input type="checkbox"/> Worker was dismissed for other reason: _____	

CLE Signature

Date

Financial Management Services (FMS)

PARTICIPANT VOLUNTARY TERMINATION FORM

A participant¹ may voluntarily discontinue participant direction of waiver services at any time. This form is to be completed by the participant and Supports Coordinator when the participant has expressed their decision to discontinue participant direction of waiver services.

1. Voluntary Termination information: (Print/type)

Reason for termination:

2. Participant information: (Print/type)

Participant's name: _____

Participant's phone number: (____) _____

Participant's signature: (Sign) _____

Participant's Common Law Employer: (if not the Participant)

Common Law Employer's phone number: (____) _____

3. Supports coordinator's (SC) signature:

SC name (Print) _____

SC signature: (Sign) _____

Date signed: _____

Date form submitted to AE: _____

4. Administrative Entity Responsibilities:

Date PDS authorizations end-dated in ISP: _____

Date the AE submitted the form to VF/EA: _____

¹ Participant for the purposes of this form includes the participant, power of attorney or legal guardian for a participant.

Next steps:

The AE and SC must retain a copy of the form.

The SC must provide a copy of the form to the participant/surrogate and CLE (when applicable).

The AE must provide a copy of the form to the VF/EA FMS organization to notify the VF/EA FMS of the date that the authorizations for all participant directed services under the VF/EA FMS have/will be end-dated in the ISP.