

## **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: FICA (Social Security and Medicare) Taxes**

The IRS exempts some employers and workers from paying FICA (Social Security and Medicare) taxes.

**Select the appropriate response:**

- ☐ **Non-Exempt.** None of the selections apply.
- ☐ **Exempt.** I am under 18 and a fulltime student.
- ☐ **Exempt.** I am a non-resident alien holding a visa for household services.
- ☐ **Exempt.** I am the spouse of my employer.
- ☐ **Exempt.** I am the child of my employer and under 21.
- ☐ **Exempt.** I am the parent of my employer who is an adult. This includes adoptive and stepparents.

**Exception: If you are the parent of the employer and select any of the following you are non-exempt**

- ☐ I am the parent of the employer and I also provide care for my grandchild or step-grandchild in my child's home.
- ☐ I am the parent of the employer, and my grandchild or step-grandchild is under 18 or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.
- ☐ I am the parent of the employer, and my child (son or daughter) is widowed, divorced, not remarried or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.

### **Part B: Unemployment Tax Exemption**

The IRS and State tax agencies exempt some wages from FUTA (Federal Unemployment) or SUTA (State Unemployment) taxes.

#### **Select the appropriate response:**

- ☐ **Exempt.** I am the child of my employer and under 21.
- ☐ **Exempt.** I am the parent of my employer who is an adult. This includes adoptive and stepparents.
- ☐ **Exempt.** I am the spouse of my employer.
- ☐ **Exempt.** I am a non-resident alien holding a visa for household services.
- ☐ **Non-Exempt.** None of the selections apply.

### **Part C: 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 D: 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.

### **Part E: City of Philadelphia Wage Tax.**

This tax applies to payments that a person receives from an employer in return for work or services. All Philadelphia residents owe the City Wage Tax, regardless of where they work. Non-residents who work in Philadelphia must also pay the Wage Tax.



- ☐ **Yes**, my residence is located within the City of Philadelphia.
- ☐ **Yes**, the participant's work site is located within the City of Philadelphia.
- ☐ **No**, these do not apply to me.

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.

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**Employee Printed Name**

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**Employee Signature**

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**Date**

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