

Payroll Information Worksheet

As an employer or home care worker in a self-directed program, payroll wages and tax withholdings are subject to special tax and overtime rules, and residency may impact benefits under labor laws. Completing this form accurately will ensure that taxes and benefits are calculated properly. For more information, visit IRS Publication 15, as well as relevant State tax and labor agency websites.

Instructions: Attendant, complete form. To claim exemptions on either Federal or State Income Tax Withholdings, please mark "Exempt" on your W-4 or State Withholding Certificate, if applicable. Please return this form to Palco by fax: 1-877-859-8757, email: enrollment@palcofirst.com or mail: PO Box 13260, Maumelle, AR 72113.

Required Information

Attendant Name (first, middle, and last): _____ Palco ID: _____

Employer Name (first and last): _____

Member Name (if different from Employer, first and last): _____

Part A: FICA (Social Security and Medicare) Taxes

The IRS exempts some employers and workers from paying FICA. Select the correct response:

- ☐ **Exempt.** I am under 18 years old and a full-time 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 years old.
- ☐ **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 statements, **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 years old 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 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.
- ☐ **Non-Exempt.** None of the selections apply to me.

Part B: FUTA (Federal Unemployment) and SUTA (State Unemployment) Tax Exemption

The IRS and State tax agencies exempt some wages from FUTA or SUTA. Select the correct response:

- ☐ **Exempt.** I am the child of my employer and under 21 years old.
- ☐ **Exempt.** I am the parent of my employer who is an adult. This includes adoptive and stepparents.
Check this box if you live in the state of Colorado: ☐ By choosing this box, you will be exempt from paying federal unemployment taxes. However, you will be paying state unemployment taxes.
- ☐ **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 to me.

Part C: Overtime Exclusion

Several factors may make a worker exempt from receiving overtime payments or ineligible for overtime because of program-specific rules. Palco is not your employer. It cannot decide whether you are exempt. By checking the appropriate box, you are telling Palco if you are eligible to be paid overtime wages.

- ☐ **Exempt.** Exempt from overtime pay for any reason, including program rules or qualifying for the Department of Labor (DOL) Home Care Rule Exclusion, as the live-in caregiver residing 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, any hours that exceed 40 per week will not be paid at overtime rates.**
- ☐ **Non-Exempt.** Overtime rates will be paid on time worked above 40 hours in a work week.

Part D: State Income Tax Exemption

If you would like to be exempt from State Income Tax withholding for any reason, please check the **Exempt** box below.

- ☐ **Exempt**
- ☐ **Non-Exempt**

Part E: Colorado Secure Savings Retirement Program

Eligible Colorado workers are invited to participate in the Colorado Secure Savings (CSS) retirement program. This is a state-sponsored program that is intended to help employees save for their future. Enrollment in the program is automatic, and savings are withdrawn through payroll deductions.

The initial deduction set for workers is 5%; however, this can be changed to an amount lower or higher if the worker desires. Workers are given 30 days to opt out of CSS before deductions are applied if they don't want to participate or prefer to save for their retirement another way. **Please check the following required box:**

- ☐ I have read and understood the information about the CSS program, and I will contact CSS directly at 1-844-711-5001 if I choose to opt out.

Part F: Approval and Signature

By completing this document and signing below, I, the above-named attendant:

- Read this entire Payroll Information Worksheet,
- Agree to complete a new Payroll Information Worksheet and submit it to Palco immediately if any of the information in this document changes at any time. I understand:
 - Failure to notify Palco may result in a tax bill sent to me or other employment-related matters for my employer, and
 - That I alone am responsible for notifying Palco immediately of any changes to the information in this document,
- Certify that the information I provided in this document is correct,
- Understand Palco is not responsible for incorrectly calculating or withholding my pay due to my failure to complete and submit correct information,
- Understand that any incorrect information I have provided in this document may cause me to receive administrative, civil, or criminal penalties, and
- Hold Palco harmless for any incorrect information you supply that leads to administrative, civil, or criminal penalties.

Attendant Signature: _____ **Date:** _____