

# 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 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. This form addresses Social Security/Medicare (FICA) and related rules. To claim exemptions on either Federal or State Income Tax Withholdings, please mark "Exempt" on your W-4 or State Withholding Certificate, if applicable. You must also complete a federal Form W-4 for income-tax withholding. A W-4 claiming 'exempt' must be renewed by February 15 each year; non-resident aliens have special W-4 rules and generally cannot claim 'exempt.'

Return the form to Palco by **fax**: 1-877-859-8757, **email**: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com) or **mail**: PO Box 13260, Maumelle, AR 72113.

## Required Information

Attendant Name (first, middle, and last): \_\_\_\_\_

Attendant Palco ID: \_\_\_\_\_ Employer Name: \_\_\_\_\_

Member Name (if different from Employer): \_\_\_\_\_

## 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.

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

FUTA and SUTA is paid solely by employers and is not withheld from an employee's wages. The IRS and State tax agencies exempt some wages from FUTA or SUTA based on the employee's relationship to the employer. Select the correct response:

**Exempt.** I am the child of my employer and under 21 years old.

**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 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.

**Non-Exempt.** None of the selections apply to me.

## Part C: 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 D: Income Tax Withholding Difficulty of Care (DOC) Exclusion Information.

Per IRS Notice 2014-7, when a worker lives full time with a Medicaid self-direction program participant, for whom the worker provides care, the wages may be exempt from federal income tax withholding, which means the W-2 will show \$0.00 wages paid. This is known as the Difficulty of Care exemption. Claiming this exemption may impact your Social Security benefits, so complete this section under penalties of perjury as an individual care provider receiving payments under a state Medicaid Home and Community-Based Services program for care provided by you to the participant(s), named in this document, who live(s) in your home under the care recipients' plan of care.

If you would like to be excluded from Federal Income Tax withholding, due to Difficulty of Care, mark **EXCLUDED** below.

**Not Excluded.**

**Excluded.**

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If you would like your wages to be excluded from State Income Tax withholding, due to Difficulty of Care, mark **EXCLUDED** below.

**Not Excluded.**

**Excluded.**

## 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,

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- 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:** \_\_\_\_\_