

DIFFICULTY OF CARE FEDERAL AND STATE INCOME EXCLUSION

Employee Name

First: Last: PPL ID:

Participant Name

First: Last: PPL ID:

Some Employees may not owe taxes on their Self-Directed Services earnings. This is because they qualify for the Difficulty of Care Federal Income Exclusion (DOC). In that case, Public Partnerships LLC (PPL) will not:

- Report the payments as income
- Withhold applicable taxes

As a reminder, PPL is not your Employer.

To determine if you qualify, read the items below.

Part 1: Apply for DOC

Select all that apply:

- I provide services to the Participant in my home.
- I do not have a separate home where I live.
- This is the home where I live and perform the routines of private life, including shared meals and holidays.

! IMPORTANT:

- If all the above apply, you qualify for the DOC.
- Since both the state taxing authority and program rules follow federal guidelines for DOC, the exclusion also applies at the state level.
- You understand that if you no longer live with the Participant, you will no longer qualify. You must cancel the DOC by completing Part 2 below.

If none of the above apply, select the option below.

- None of the above.

The State of New Jersey also honors DOC. If you qualify for DOC, PPL will not withhold your state taxes.

Part 2: Cancel DOC

Select if applies:

- I no longer live with the Participant that I provide services to.

Agree and Sign

I confirm:

- I have read all of this form.
- I am providing services to the Participant. They are receiving payments under a state Medicaid, Home and Community-Based Services program.
- The details provided are:
 - Accurate
 - Complete

Employee Signature:

Date: