

Public Partnerships LLC
8000 Avalon Blvd,
Suite 300
Alpharetta, GA 30009
Phone: 888-752-8250

[Date]

Dear Attendant,

A member in the Colorado Consumer-Directed Attendant Support Services (CO CDASS) program selected you to provide their services. This packet has the paperwork you need to complete.

Colorado CDASS members have a Financial Management Services (FMS) provider. The member who wants to hire you selected Public Partnerships LLC (PPL) to be their FMS provider. PPL is not your employer. The CDASS member or their authorized representative is your employer. PPL will help your employer with some employer tasks.

Before you can start working, PPL must receive all your employer's and your attendant paperwork. Work with your employer to read, sign, and complete all the required paperwork for the CDASS program. Then, send all the completed forms to PPL.

As you work on the paperwork in this packet, avoid using correction tape or fluid. If you need a new form, download it from our website (<https://pplfirst.com/programs/colorado>) or call PPL to request one. You must complete a full packet of forms for each employer who wants to hire you as an attendant even if you are all living in the same household.

The CDASS program, through PPL, will pay you for the services you provide to the member. You cannot be paid for any services you provide before the date you are approved to begin working. PPL will tell you and your employer the date when you are approved to start working in CDASS.

Below is a list of the forms included in this packet.

- | | |
|---|--|
| ☐ Attendant Enrollment and Agreement Form | ☐ Direct Deposit Form |
| ☐ Attendant Services and Rates Form | ☐ Tax Exemptions Form |
| ☐ Electronic Visit Verification Attestation of Exemption Form (State of Colorado form) | ☐ Form W-4 |
| | ☐ USCIS Form I-9 |

If you have questions, call PPL Customer Service toll-free at 888-752-8250. Customer Service is available Monday through Friday from 8am until 5pm MST.

Sincerely,

Public Partnerships LLC

Attendant Enrollment and Agreement Form

This form is required for Health First Colorado (Colorado's Medicaid program) members in the Colorado Consumer-Directed Attendant Support Services (CDASS) program to hire an attendant with Public Partnerships LLC (PPL). This form is used to tell PPL who is applying to be the member's attendant and that they agree to fulfill their duties.

Instructions: Attendant and employer, complete the form and sign the last page.

Employer Name (first and last): _____

Member Name (first and last): _____ **PPL ID:** _____

Attendant Information

Name (first, middle and last): _____ Date of Birth: _____

Maiden or Previous Last Name: _____ Social Security Number: _____

Relationship to the member (check one): ☐ Spouse ☐ Parent ☐ Other Relative ☐ Non-Relative

Physical Address (where you live)

Address (not PO Box): _____

Address 2 (Apt., Ste., or other): _____

City: _____ State: _____ Zip Code: _____ County: _____

☐ Check the box if the address where you live is the same as your mailing address. If it is not, complete the Mailing Address section below.

Mailing Address

Address (not PO Box): _____

Address 2 (Apt., Ste., or other): _____

City: _____ State: _____ Zip Code: _____ County: _____

Contact Details (an email and phone number are required)

Email: _____ Cell phone: _____

Home or other phone: _____ Primary language: _____

Preferred Contact Method: ☐ Email ☐ Cell Phone ☐ Home Phone ☐ Mail

Best Contact Times: _____

Do you want PPL to text you? Carrier charges may apply. ☐ Yes ☐ No

Qualifying as an Attendant

A CDASS attendant must meet certain qualifications before they can be hired. An attendant must:

- Be at least 16 years of age,
- Pass a background check,
- Be allowed to work in the United States,
- Have a valid U.S. Social Security Number,
- Be able to care for the member to their or their Authorized Representative's (AR) satisfaction,
- Not serve as the member's AR at the same time that they are an attendant, and
- Fulfill all CDASS program requirements.

Role of Public Partnerships LLC

PPL is a Financial Management Service (FMS) provider using a Fiscal/Employer Agent model. As such, PPL is not the attendant's employer. The CDASS member or their AR is the legal Employer of Record. However, PPL completes tasks on behalf of the employer, such as:

- Managing the attendant enrollment process,
 - PPL helps the employer collect attendant information needed to complete employment forms required by Federal and state law, and the rules of the CDASS program,
- Ensuring that attendants are qualified to work in the CDASS program,
- Processing attendant timesheets,
- Applying attendant payroll garnishments,
- Paying attendants,
 - PPL uses attendant bank account numbers only to process paychecks and garnishments (if applicable) on behalf of the CDASS employer,
 - PPL will process my paychecks only after my employer approves my timesheets,
- Collecting and sending payroll taxes to the federal and state government, and
- Contacting attendants regarding employment or program issues, as needed, using the contact information provided by phone, text message (if opted-in), email, and/or regular mail.

CDASS Employer Role

To self-direct care in CDASS, the member or their AR must be the legal employer of each attendant hired to provide services to the member. A CDASS employer ensures their attendant understands:

- They are the employee of the member or the AR, not Public Partnerships LLC (PPL) or the State of Colorado,
- They cannot be the member's AR and attendant at the same time, and
- They are expected to perform services following CDASS and Medicaid rules and regulations.

CDASS Attendant Duties

Background Check and Enrollment with PPL

A CDASS attendant must undergo and pass a background check administered by PPL to be hired. Attendant background checks involve:

- Colorado criminal background check,
- Colorado Board of Nursing check, and
- Office of Inspector General List of Excluded Individuals and Entities database check.

To pass the background check, an attendant **must not have**:

- Been convicted of a high-risk crime according to the CDASS Background Check Crimes of High Risk program policy,
- Had a license or certification issued by the Colorado Board of Nursing revoked, suspended, or denied,
- Been placed on the Office of Inspection General List of Excluded Individuals and Entities, and
- Failed any additional background checks required by the CDASS employer.

An attendant **is not allowed** to start working and get paid until they have passed the background check process and completed all enrollment paperwork required in PPL's hiring process. By accepting an offer of employment, they agree to:

- Promptly and accurately complete all attendant paperwork,
- Cooperate with their employer to complete employer or member paperwork, as needed, and
- Sign all forms electronically, when possible, as requested by PPL.

Attendants must understand that their CDASS employer will:

- Confirm when they are hired,
- Communicate the official start date/"Good-to-Go date" when the attendant can begin working, as they are informed by PPL,
- Set all terms of the attendant's work and schedule, before their start date, and
- Explain what services the attendant will be providing to the member, before their start date.

Providing Services

CDASS attendants provide services to the member following the directions they receive from their CDASS employer. To provide quality care, the attendant must:

- Understand that their CDASS employer:
 - Sets the rate(s) of pay equal to or greater than the highest legally required minimum wage,
 - Sets and communicates the work schedule, including the number of hours per week the attendant will work,
 - Provides all job training, and
 - Supervises the attendant,
- Complete the duties and jobs assigned by their employer, as allowed by CDASS regulations,
- Comply with hourly work limits based on their relationship to the employer,
- Comply with work limits if they are under the age of 18, specifically:
 - Not working more than 8 hours a day,
 - Not working more than 30 hours in a week, and
 - Not operating any patient lift devices on the member,
- Not provide services to the member at any time they are in a care facility, such as a hospital or a nursing home,

- Understand that this agreement does not promise they will work:
 - A certain number of hours each week, or
 - The same number of hours they previously worked each week.
- Understand that the attendant's job depends on the member remaining in the CDASS program; if the member is disenrolled from CDASS the attendant can no longer work for them.

Timesheets

A CDASS attendant is required to document their work shifts in PPL's timesheet system. They must:

- Use PPL's timesheet system to document their work shifts,
- Ensure their timesheets are always correct,
- Submit timesheets to only their employer, meeting PPL's timesheet deadlines,
- Understand that only their employer can approve timesheets, including daily timesheets,
- Submit timesheets with only the work that was authorized by their employer,
- Make sure the work they do is authorized by the member's CDASS program budget,
- Not start working before their employer gives them their official start date, and
- Not work if they are no longer qualified under the CDASS program rules to provide services.

A CDASS attendant cannot be paid in the CDASS program unless their employer approves their timesheet. They cannot work more hours than their employer approves.

Electronic Visit Verification

Attendants in CDASS who must complete Electronic Visit Verification (EVV) log their work shifts using PPL's EVV technologies. EVV collects data about a member's services such as when, where, and how long care is provided. An attendant must:

- Have reliable access to:
 - A mobile phone,
 - A tablet,
 - A computer, or
 - The member's land line,
- Clock-in and out of work shifts using PPL's EVV mobile application and/or telephone reporting,
- Not use PPL's online portal to log work shifts as the primary method of completing EVV,
- Report to their employer any changes in their access to the internet or internet connectivity, and
- Cooperate with their employer to comply with the State's EVV requirements.

Payroll Garnishments

PPL will help a CDASS employer comply with garnishment orders against an attendant. If PPL gets a court order for garnishment, the attendant must understand and comply with PPL:

- Withholding money from their paycheck, as required by the court order,
- PPL possibly charging a processing fee for setting up the garnishment, and
- Withholding money from their paycheck until:
 - The entire amount of the garnishment has been satisfied, or
 - The court order no longer applies.

Employer Communication and Reporting Changes

A CDASS attendant is expected to communicate with their employer, and when necessary, directly with PPL. It is the attendant's responsibility to:

- Work directly with their employer for all job-related needs,
- Report to their employer:
 - Changes to their information, including contact information,
 - Changes to their work availability,
 - Need for sick leave or family and medical leave,
 - Plans to not work for more than six months, attendants must also report this to PPL,
 - Any payment issues, or
 - If they no longer want to work for the employer and choose to quit.
- Contact PPL only if they:
 - Need to update their name, address, or phone number,
 - Receive error messages on PPL's web portal or phone app,
 - Need to report a major decline, improvement, or change in the member's health status,
 - Have stopped working for the employer, or
 - Cannot contact the employer or CDASS member.
- They must keep private all personal information about the member.

Fraud, Waste, and Abuse

It is a critical duty of the CDASS attendant to responsibly and lawfully provide services to the member. The attendant must:

- Understand that the CDASS program is part of Health First Colorado (Colorado's Medicaid program),
- Understand that committing fraud, waste or abuse of Medicaid funds is a crime,
- Understand that following activities could qualify as Medicaid fraud, waste, or abuse:
 - Being paid for work they did not do, or
 - Being paid for work that is not permitted in the CDASS program,
- Understand that when Medicaid fraud, waste, or abuse occurs:
 - They, the attendant, will need to pay back the money they did not earn,
 - The State or the Federal Government may take legal action to get the money back, and
 - Both the employer and attendant may be subject to criminal penalties, and
- Report to PPL and/or the State any fraud, waste, or abuse of the member's Medicaid funds (CDASS budget) they suspect.

Mistreatment, Abuse, Neglect, and Exploitation

It is critical that a CDASS member is safe when receiving services. As a service provider, the CDASS attendant agrees to:

- Never:
 - Mistreat or abuse the member,
 - Neglect the member when they are responsible for caring for the member,
 - Misuse the funds or property of the member, and

- Coerce the member to make decisions or take action that risks their wellbeing,
- Report anyone who has committed the actions above to PPL and the appropriate authorities.

Termination

When a CDASS attendant is no longer fulfilling their duties and meeting the expectations of the employer, they may be terminated. The attendant must understand:

- Their employer can terminate them at any time and for any lawful reason,
- Their employer may choose, or be required by the State, to fire them if:
 - They commit abuse or neglect of the member,
 - They commit fraud, waste or abuse of the member's Medicaid funds, or
 - If they misuse funds or property of the member, and

CDASS Attendant Agreement and Signature

By signing below, I understand and agree to the following:

- I have read this Attendant Enrollment and Agreement Form completely,
- All the information I have provided is accurate and complete,
 - I understand that if I have given false information to my employer, PPL or the State of Colorado that I may be:
 - Terminated by my employer,
 - Excluded from working in the CDASS program, and/or
 - Subject to administrative and/or legal penalties,
- This document is not an employment contract between me and PPL or the State of Colorado,
- I can only be employed in the CDASS program if I have the right to work in the US, and have passed all required background checks requirements,
- To be hired as an attendant for the above-named CDASS member,
- I will fulfill all my CDASS attendant duties listed in this document,
 - I understand that I may be terminated if I do not follow CDASS rules or the requirements of this Attendant Agreement,
- If this attendant quits or is terminated, I will complete and submit PPL's Notice of Attendant No Longer Working Form,
- To follow all CDASS program rules set by the State of Colorado,
- Agree to not bring any claims or legal actions against PPL that relate to me not following CDASS rules or the requirements of this Attendant Agreement.

Attendant Signature: _____ **Date:** _____

Attendant Printed Name (first and last): _____

Employer Signature: _____ **Date:** _____

Employer Printed Name (first and last): _____

Direct Deposit Form

This form directs Public Partnerships LLC (PPL) to set up an attendant's payment method as direct deposit. Attendants are paid by paper check until their payment method is set up because it takes one to two pay periods for payment methods to become active.

Employer Name (first and last): _____

Member Name (first and last): _____ **PPL ID:** _____

Instructions: Attendant, complete Parts 1, 2 and 3. If you work for multiple CDASS employers, you must submit this form for each one. Submit a new form to change your bank or third-party money app details.

Part 1: Check the box next to the method of payment you want.

☐ Direct Deposit to Bank Account or Third-Party Money App

Account type (select one): ☐ Checking Account ☐ Savings Account ☐ Money app

Bank or money app name: _____

Routing number: _____

Account number: _____

PPL will deposit my payment directly into my bank account or money app.

☐ Deposit to Debit Card

If you select Debit Card as your payment method, you must provide PPL with your mailing address in the section below. If you work for more than one employer, all payments will be on one card.

☐ Payment by Paper Check

Mailing Address

Address (not PO Box): _____

Address 2 (Apt., Ste., or other): _____

City: _____	State: _____	Zip Code: _____	County: _____
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Part 2: Pay stubs are available through the PPL web portal and the PPL mobile app. Select the checkbox below if you require or prefer to have your pay stubs sent to you in the mail.

☐ Send my pay stub in the mail. Your paystub will be received at the address you provided above.

Part 3 - Agree and Sign

By signing below, I confirm that I have read this form and that:

- All the information I have given on this form is correct and complete,
- I understand that PPL is the Financial Management Service (FMS) for my employer. PPL is not my employer. My employer is:
 - The person receiving services (member), or
 - An authorized representative for the member.
- PPL, as a Financial Management Service (FMS), will support my CDASS employer in:
 - Processing paychecks,
 - Managing taxes, and
 - Performing other payroll tasks.
- PPL will use my account numbers only to process my paychecks and garnishments (if applicable) on behalf of my CDASS employer.
- I understand errors on this form may make my payments delayed and/or incorrect,
- If my direct deposit to bank, money app, or debit card payment is made in error, I understand PPL:
 - Will withdraw the incorrect deposited amount from my account,
 - Can only withdraw the incorrect amount if my account is open and has enough money, and
 - Will withhold future payments owed to me until my account can be debited the incorrect deposited amounts, and
- I will provide PPL the account details in Part 1 if want to change my payment method.

Attendant Signature: _____ **Date:** _____

Attendant Printed Name (first and last): _____ **PPL ID:** _____

Attendant Services and Rates Form

This form informs Public Partnerships LLC (PPL) of the hourly rate of pay for a Colorado Consumer-Directed Attendant Support Services (CDASS) attendant. Hourly rates of pay are based on the member's CDASS budget. PPL will change the rate at the beginning of the next pay period.

Employer Name (first and last): _____

Member Name (first and last): _____ **PPL ID:** _____

Attendant Name (first and last): _____ **PPL ID:** _____

Instructions: Employer, select the request type and write in the standard rate for your attendant in the appropriate chart below. Setting an Emergency and Other rate is optional. The attendant and employer will both sign. **Important:** PPL needs the attendant's hourly wage only—not the wage plus taxes or other costs. For example, the Colorado minimum wage for direct care workers is \$17.00 per hour. If you will pay your attendant this hourly rate, write \$17.00 in the chart below. Submit the form to PPL: email cocdassadmin@pplfirst.com, fax 1-866-947-4813, or mail Public Partnerships, 8000 Avalon Blvd, Suite 300, Alpharetta, GA 30009.

Request Type: ☐ New Service ☐ Change Hourly Rate (**only** mark if the attendant is already working)

Table 1 - Attendant Hourly Rate of Pay:

Service Name:	Standard Rate:	Emergency Rate:	Other Rate:
CDASS			

Table 2 - Members on the Supported Living Services (SLS) Waiver only:

Service Name:	Standard Rate:	Emergency Rate:	Other Rate:
Health Maintenance			
CDASS			

Table 3 - Members in Community First Choice (CFC) only:

Service Name:	Standard Rate:	Emergency Rate:	Other Rate:
CDASS			
Legally Responsible Person Homemaker			

Agree and Sign

By signing below, I confirm that I have read this form and that:

- All the information I have given on this form is correct and complete, and
- I have discussed the above-listed service details and/or hourly wage details with my attendant.

Attendant Signature: _____ **Date:** _____

Employer Signature: _____ **Date:** _____

Tax Exemptions Form

This form identifies for Public Partnerships LLC (PPL) whether an attendant's employer is required to withhold and pay taxes on the wages they pay their attendant. If the employer is required to withhold and pay these taxes, PPL will do so on their behalf as their Financial Management Services provider.

Employer Name (first and last): _____

Member Name (first and last): _____ **PPL ID:** _____

Instructions: Attendant, complete Parts 1 and 2 read the form and sign the last page.

Part 1: Of the four statements below, check the box for **the one that is true for you**, the attendant.

1. ☐ I am the spouse of the employer.
2. ☐ I am the parent of the employer (adult child including legally adopted children). Select any of the following statements a. through c. that apply to you:
 - a. ☐ My adult child, the employer, is one of the following:
 - Divorced and not remarried,
 - A widow or widower,
 - Married and living with their spouse. Their spouse has a mental or physical condition that makes them unable to care for my grandchild/step-grandchild for at least four weeks in a row during the calendar quarter. During this time, I am working for my child, the employer.
 - b. ☐ I provide care for my grandchild/step-grandchild in the home of my child (employer).
 - c. ☐ The grandchild/step-grandchild I care for is under 18 or has a physical/mental condition that requires them to receive personal care from an adult at least four weeks in a row during the calendar quarter. During this time, I also work for my adult child.
3. ☐ I am the biological or legally adopted child of the employer, and I am under the age of 21.
4. ☐ I am not the spouse, parent, or child of the employer.

Part 2: Check the box for one of the two statements below, if it applies to you. Check only one box.

- ☐ I am under 18 years old and I am a full-time student.
- ☐ I am under 18 years old and this job of performing household services (respite) is my primary job.

Part 3 - Agree and Sign

By signing below, I confirm that I have read this form and that:

- All the information I have given on this form is correct and complete,
- I understand that any false statement on this form may result in my termination,
- I understand my right to work in the U.S. must be confirmed before I am hired, and
- I understand this document is not a contract between me (attendant), PPL, and/or the State.
- If my information changes after submitting this form, I will report those changes to PPL.

Attendant Signature: _____ **Date:** _____

Attendant Printed Name (first and last): _____ **PPL ID:** _____

Employer Signature: _____ **Date:** _____



Electronic Visit Verification Attestation of Exemption Form

The Department of Health Care Policy and Financing (HCPF) allows exemption from Electronic Visit Verification (EVV) in these situations:

- Caregivers that permanently live with the Health First Colorado (Colorado's Medicaid Program) member receiving services; the most common exemption type, and it expires in 365 days.
- Caregivers with extenuating circumstances or do not permanently live with a member; a less common exemption type that must be pre-approved by HCPF and expires in 365 days or less.
- Caregivers or members asking for reasonable modifications under the protection of the Americans with Disabilities Act (ADA); the least common exemption type that must be pre-approved by HCPF and does not expire.

An EVV Exemption must be requested using this EVV Attestation of Exemption Form and include supporting documentation. If you are approved for an EVV Exemption, you are not required to collect EVV data for the approved timeframe. However, you may still be required to document services electronically according to your provider agency's policy. If the EVV Exemption is approved, the billing provider is responsible for billing of the EVV Exemption using the correct billing methodology.

For updates about the EVV Exemption, form, or request process, [visit our EVV webpage](#).

Quick Start Guide

A member or caregiver completes this form and submits it with the supporting documentation to the billing provider or Financial Management Services (FMS) Vendor to ask for a live-in caregiver EVV Exemption. If asking for an EVV Exemption for extenuating circumstances or ADA reasonable modifications, then submit this form to HCPF for pre-approval.

Complete the sections of this form that apply to the EVV Exemption type you are asking for. Keep a copy of the submitted form for your records.

For more detailed instructions, questions about this form, information on who can ask for an EVV Exemption, or when to use an EVV Exemption, see the Terms and Definitions section (page 5).

When you have identified the EVV Exemption type you are asking for then complete the specific required sections of the form.

- **Live-in Caregiver:** Sections 1, 2, 3, 4, and 7.
- **Extenuating Circumstances for a Caregiver:** Sections 1, 2, 3, 4, 6, 7 and 8.
- **ADA Reasonable Modifications for a Caregiver:** Sections 1, 2, 3, 4, 6, 7 and 8.
- **ADA Reasonable Modifications for a Member:** Sections 1, 2*, 3, 5, 6, 7, and 8 of this form.
*Section 2 is optional under this EVV Exemption type.



Electronic Visit Verification Attestation of Exemption Form

1. Member Information

Complete this section with the Health First Colorado member's information. Go to section 2.

First Name:	MI:	Last Name:	Medicaid ID:
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2. Caregiver Information

Complete this section with the caregiver's information. Go to section 3.

This information is optional when a member is asking for the EVV Exemption due to ADA reasonable modifications.

First Name:	Last Name:	ID (Last 5 of SSN):
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Is the caregiver legally responsible for the member? ☐ Yes ☐ No

If yes, describe their relationship (parent, spouse, sibling, etc.):

3. Billing Provider or FMS Vendor Information

Complete this section with the billing provider's information, this is the same for FMS Vendors. Then, if you are asking for an EVV Exemption for a caregiver go to section 4.

If you are asking for the EVV Exemption for a member due to ADA reasonable modifications, skip to section 5.

Billing Provider or FMS Vendor name:

Billing Provider or FMS Vendor Medicaid ID (Not NPI):

Billing Provider or FMS Vendor representative name:

4. Caregiver Exemption

If you are a caregiver asking for an EVV Exemption, fill out this section. Select **ONLY** one EVV Exemption type.

If you select the Live-in Caregiver box, then enter the residential address shared by the member and caregiver and skip to section 7.

If you select the Extenuating Circumstances or ADA Reasonable Modifications, then skip to section 6.

See Terms and Definitions (page 5) for more information on the EVV Exemption.

☐ Live-in Caregiver (Enter the shared residential address, then skip to section 7.)

Street Address:

City or Town:	State:	ZIP Code:
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☐ Extenuating Circumstances (If checked, then skip to section 6.)

☐ ADA Reasonable Modifications (If checked, then skip to section 6.)



Electronic Visit Verification Attestation of Exemption Form

5. Member Exemption

If you are a member asking for the EVV Exemption due to ADA reasonable modifications, fill out this section and go to section 6.

See Terms and Definitions (page 5) for more information on the member EVV Exemption.

☐ ADA Reasonable Modifications (If checked, then go to section 6.)

6. Explanation for Request Extenuating Circumstances or ADA Reasonable Modifications

If you are asking for an EVV Exemption for extenuating circumstances or due to ADA reasonable modifications, explain below why you are asking for an EVV Exemption and go to section 7. HCPF may request other documentation before approving.

See Terms and Definitions (page 5) for more information on the EVV Exemption.

7. Attestation Sign and Date (Effective Date)

Complete this section with signatures and dates by the member or authorized representative, billing provider or FMS representative, and caregiver*.

If asking for the Live-in Caregiver EVV Exemption, then send this form and supporting documentation to the billing provider or FMS Vendor.

If asking for an EVV Exemption for extenuating circumstance or due to ADA reasonable modifications, go to section 8.

Billing providers or FMS Vendors must submit this form and supporting documentation through the Provider Web Portal within 30 days of the member's attestation date.

*A caregiver signature is optional when a member is asking for the EVV Exemption due to ADA Reasonable Modifications.

I declare that this form, to the best of my knowledge, is true, correct, and complete. I understand that falsification or misrepresentation of information may result in HCPF revocation of the EVV Exemption, program integrity investigation, and/or recoupment of paid claims. If the EVV Exemption is revoked, EVV must be collected for required services.

Member or Authorized Representative Signature:	Date: (Effective Date)
Provider or FMS Vendor Representative Signature:	Date:
Caregiver Signature: (Optional if a member is asking for an EVV Exemption due to ADA reasonable modifications)	Date:



Electronic Visit Verification Attestation of Exemption Form

8. HCPF Pre-approval for Extenuating Circumstances & ADA Reasonable Modification

If you are asking for an EVV Exemption for extenuating circumstance or due to ADA reasonable modifications, send this form to evv@state.co.us for HCPF pre-approval before you send it to the billing provider or FMS Vendor. Once pre-approved then send this form, signed by HCPF EVV staff, with the HCPF pre-approval letter to the billing provider or FMS Vendor.

See Terms and Definitions (page 5) for additional information on the HCPF pre-approval letter.

HCPF EVV Staff Signature:

Date:

Provider Maintenance - EVV Exemption Request via Provider Web Portal

Complete this form and submit it via the Provider Web Portal using the following steps (do not mail it to Gainwell Technologies):

1. Log in to the Provider Web Portal
2. Click "Provider Maintenance"
3. Click "Exemptions"
4. Complete the EVV Exemption Request
5. Click "Attachments and Submit" on the left-hand side of the page
6. Add the completed EVV Attestation of Exemption form and supporting documentation
7. Select the Attachment Type "Other" with the document labeled "EVV Attestation of Exemption Form" and supporting documentation
8. Submit the provider maintenance request

Once the provider maintenance request has been approved, a provider maintenance approval letter will be received, and the billing provider may begin billing for the EVV exemption. EVV Exemption requests and approvals can be viewed in Provider Maintenance on the Exemptions page.

Provider Revalidation - EVV Exemption Request via Provider Web Portal

Complete this form and submit it via the Provider Web Portal using the following steps (do not mail it to Gainwell Technologies):

1. Log in to the Provider Web Portal
2. Click "Revalidation"
3. Progress through the revalidation application until the "Exemptions" page is reached
4. Complete the EVV Exemption Request
5. Progress through the remaining revalidation pages until the "Attachments and Fees" page is reached
6. Add the completed EVV Attestation of Exemption form and supporting documentation
7. Select the Attachment Type "Other" with the document labeled "EVV Attestation of Exemption Form" and supporting documentation
8. Submit the revalidation application

Once the revalidation application has been approved, a revalidation approval letter will be received, and the billing provider may begin billing for the EVV exemption. EVV Exemption requests and approvals can be viewed in Provider Maintenance on the Exemptions page.



Electronic Visit Verification Attestation of Exemption Form

Terms and Definitions

EVV Exemption is a general term used to describe exemptions from EVV requirements based on live-in caregiver status including extenuating circumstances; as well as caregivers and members exempted from EVV based on reasonable modification under the Americans with Disabilities Act (ADA).

Live-in caregiver is a caregiver who permanently resides in the same residence as the member receiving services. Live-in caregiver status is determined by meeting requirements established by the U.S. Department of Labor, Internal Revenue Service, or HCPF-approved extenuating circumstances. Documentation of live-in caregiver status shall be collected and maintained by the billing provider or FMS Vendor then submitted through the Provider Web Portal.

Extenuating circumstance is a live-in caregiver status beyond the standard definitions and granted by HCPF. It allows for situations like joint custody, foster care, members transitioning from residential services, caregivers residing with a member for extended periods of time¹ and other less common situations. This type of EVV Exemption requires HCPF pre-approval and may be approved for less than one year.

Reasonable modifications under the Americans with Disabilities Act (ADA) is a federally mandated accommodation that ensures individuals with disabilities have an equal opportunity to participate in programs, services, and activities when modifications are necessary to avoid discrimination on the basis of disability. This type of EVV Exemption requires HCPF pre-approval and does not expire. It is most commonly used to support members who perform employer of record responsibilities in the CDASS program.

Attestation date is the day this form is signed by the member or Authorized Representative and used as the “effective” date when submitting an application through the Provider Web Portal.

Billing Provider submits claims for and receives reimbursement for Medicaid services; submits EVV Exemption documentation through the Provider Web Portal. Both provider agencies and Financial Management Service (FMS) Vendors must have a billing provider identification number in order to perform these activities.

Provider Web Portal is an online portal provided by HCPF. It is used by billing providers and FMS Vendors to manage various administrative tasks related to Health First Colorado services.

Legally responsible person is any person who has a duty under state law to care for another person, such as the parent of a minor child or a spouse.

Permissible Supporting Documentation are HCPF-allowed documents required to verify the EVV Attestation of Exemption Form. Records must contain current information relevant to the EVV

¹ Department of Labor Application of the Fair Labor Standards Act to Domestic Service, Final Rule; Fact Sheet #79B: Live-in Domestic Service Workers Under the Fair Labor Standards Act (FLSA)



Electronic Visit Verification Attestation of Exemption Form

Exemption requested. A minimum of one document is required. An example of this is a bank statement with **both** the member and caregiver's name on it **and** their shared address.

- Permissible documents for a live-in caregiver EVV Exemption must include the shared address and be current.
 - These documents may be used if dated **within 90 days** of a member's attestation date. These include at least one of the following: bank statements; copies of bills (utility, credit card, etc.); pre-printed pay stubs; and United States Postal Service (USPS) Change of Address Form (CNL107).
 - **These documents may be used if they are not expired.** These include copies of state identification (ID) cards, driver's licenses, motor vehicle registrations, homeowner's insurance policy, renter's insurance policy, or motor vehicle insurance policy.
 - These documents may be used if they are dated **within 365 days or 12 months** of the member's attestation date. These include tax returns, voter registrations (screenshot of the webpage must include website and the date it was checked), mortgage contract, lease contract, rental contract, transcript or report cards from accredited schools, State or Federal benefits documents, correspondence regarding benefits like SNAP or Medicaid, school correspondence such as letters from a child's school, and school enrollment forms from the child's school. Documents must be within these specified types to be permitted.
- Permissible supporting documents for EVV Exemptions for extenuating circumstances and ADA reasonable modifications is the HCPF Pre-approval Letter.
 - **The HCPF Pre-approval Letter** is the supporting document or decision letter that is obtained from HCPF and required before submitting an EVV Exemption for extenuating circumstance or ADA reasonable modifications through the Provider Web Portal.



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9

OMB No.1615-0047

Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number 		Employee's Email Address			Employee's Telephone Number
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		☐ 1. A citizen of the United States				
		☐ 2. A noncitizen national of the United States (See Instructions.)				
		☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)				
		☐ 4. An alien authorized to work until (exp. date, if any)				
		If you check Item Number 4. , enter one of these:				
		USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance
Signature of Employee					Today's Date (mm/dd/yyyy)	

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		Additional Information			
Issuing Authority		Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.			First Day of Employment (mm/dd/yyyy):		
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A		LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	OR	Documents that Establish Identity	AND Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address	1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph	3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card	4. Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record	5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card	6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card	7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central . The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
		8. Native American tribal document	
		9. Driver's license issued by a Canadian government authority	
		For persons under age 18 who are unable to present a document listed above:	
		10. School record or report card	
		11. Clinic, doctor, or hospital record	
		12. Day-care or nursery school record	
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.			
- Receipt for a replacement of a lost, stolen, or damaged List A document. - Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. - Form I-94 with "RE" notation or refugee stamp issued to a refugee.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement A
OMB No. 1615-0047
Expires 05/31/2027

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code



Supplement B,
Reverification and Rehire (formerly Section 3)

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement B
OMB No. 1615-0047
Expires 05/31/2027

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**Give Form W-4 to your employer.****Your withholding is subject to review by the IRS.****2025****Step 1:**
Enter
Personal
Information

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) ☐ Single or Married filing separately ☐ Married filing jointly or Qualifying surviving spouse ☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2:
Multiple Jobs
or Spouse
Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period . .	4(c)	\$

Step 5:
Sign
Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)

Date

Employers
Only

Employer's name and address

First date of
employment

Employer identification
number (EIN)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b) – Deductions Worksheet (Keep for your records.)

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse
	• \$22,500 if you're head of household
	• \$15,000 if you're single or married filing separately

 **2** \$ _____
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550