



Required Employment Tax Exemption



for Parent (and other relative) Providers of Personal Care

Parents (and some others) who are contracted to provide personal care are exempt from social security and unemployment taxes (known as FICA/FUTA). **Under federal law, this exemption is not optional.**

This requirement applies to all Individual Providers (IP) who meet specific age, student status, or family relationship criteria, including parent providers contracted through the Developmental Disabilities Administration (DDA) or Aging and Long Term Supports Administration (AL TSA).

If you are contracted with DDA or AL TSA, and you answer yes to at least one of items listed below in the section Guide to Filling Out the Form, you must complete the [Application for Employment Tax Exemptions Based on Age, Student Status, and Family Relationship](#) for each individual you serve. If the form is not submitted to IPOne, the tax exemption will be applied in the future based on information DSHS has, including the provider's age, student status or relationship to the client. (Download the form: <http://www.ipone.org/documents/Application%20for%20Tax%20Exemptions.pdf>.)

Current Providers: If you have been receiving payment for services and are unsure if these taxes are being withheld from your payment correctly, look in the upper left corner of your earnings statement from IPOne. If your current earnings statements lists exemptions for Medicare and/or Social Security, but one of the exemptions listed below applies then you must fill out the form for each client you serve.

Guide to Filling Out the Form

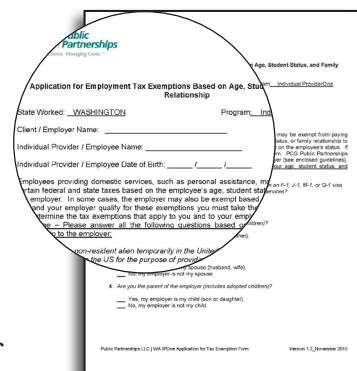
Important Term Definitions:

Client/Employer: The name of the person you are caring for

Individual Provider/Employee Name: Your name

Questions:

1. This question is asking about the visa status for students who are non-U.S. residents. Select YES if this describes you. *For most people, the answer is NO.*
2. This question is asking if you are providing paid care to your parent and are also under age 21. Select YES if this describes you. *For most people, the answer is NO.*
3. This question is asking if you are providing paid care to your spouse. Select YES if this describes you. *For most people, the answer is NO.*
4. This question is asking if you are a parent providing paid care to your son or daughter. Select YES if this describes you. *For most people, the answer is NO.*
5. If you are a parent provider, this question is asking if you are also paid to provide care for your grandchild. Select YES if one of these describes you. *Most people will leave this blank.*
6. This question is asking if you are under age 18. *For most people, the answer is NO.* (The second part of the question does not apply if you are older than age 18).



RETURN THE COMPLETED FORM BY FAX OR MAIL TO:



Toll-Free Fax#
1-855-901-6904

Public Partnerships, LLC
Individual ProviderOne
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