

**NORTHEAST ARC  
FISCAL INTERMEDIARY**

**EMPLOYEE/PCA PERSONNEL RECORDS  
This package is for Option One Consumers**

**Timesheets can not be paid until all attached forms have been completed and submitted to:**

The Northeast ARC  
Fiscal Intermediary  
6 Southside Road  
Danvers, MA 01923

OR

FAX: (978) - 750-3639

If a consumer is unable to complete these forms and has a surrogate or legal guardian, the surrogate or legal guardian may assist you in completing these forms. The consumer or legal guardian (if applicable) should sign as the employer. The surrogate cannot sign as the employer.

***Remember: A consumer cannot hire his Surrogate; Spouse; Adoptive and Foster Parents; and Legal Guardian as his/her EMPLOYEE/PCA***

If your employer can not answer a question you have about these forms, please have your employer contact the Fiscal Intermediary office at (978) 762-8307 or (800) 231-5409 or your Skills Trainer for assistance.

**CHECK ONE OF THE FOLLOWING CARRIERS:**

MASSHEALTH     COMMONWEALTH CARE     EVERCARE     SENIOR WHOLE HEALTH  
 TAKE CHARGE (SCES)     CDCP (MVES)     CDP (ESMV)     CDC (GLSS)

**CONSUMER'S INFORMATION (This section MUST be completed):**

Name: \_\_\_\_\_ Consumer # \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone #: \_\_\_\_\_

**SURROGATE'S INFORMATION (This section MUST be completed, if applicable):**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone #: \_\_\_\_\_

**EMPLOYEE/PCA'S INFORMATION (This section MUST be completed):**

Please print clearly; this information will be use to mail your W-2 for your tax filing

Name: \_\_\_\_\_ D.O.B.: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone #: \_\_\_\_\_ Cell Phone #: \_\_\_\_\_

Email address: \_\_\_\_\_ SS#: \_\_\_\_\_

Start Date: \_\_\_\_\_ Union#: \_\_\_\_\_

**(For FI use only)**

## Employer (PCA/EMPLOYEE Hire) package Forms Check list

Consumer's name: \_\_\_\_\_

Consumer's ID number: \_\_\_\_\_

When you hire a new PCA/Employee, your PCA/employee must fill out the following forms and you must return them to the Fiscal Intermediary office before you can submit any timesheet to be paid. ***Please note that FI must verify every PCA/employee's information on the Office of Inspector General's (OIG) DATABASE AND ON THE Social Security Administration Database before FI can pay any time sheet. We must receive these forms at least two weeks before you submit any timesheet.***

You must make sure these forms are filled out correctly and that you and your PCA/EMPLOYEE sign all forms which require a signature. Any incomplete or unsigned forms will delay payment to the PCA/EMPLOYEE. The following forms must be completed:

Please complete (✓) this list as you complete forms in this package. A copy of the form must be returned with the completed package

FORM	COMPLETED BY CONSUMER (✓)	<u>For FI Use only</u> Received	<u>For FI Use only</u> Forms Completed
<b>Personnel Records Form (First page of this package)</b>			
<b>Employer (PCA/Employee Hire) package forms check list</b>			
<b>PCA/Employee Signature Form</b> <ul style="list-style-type: none"> <li>• Did PCA/Employee check a box which represents their relationship?</li> <li>• Did PCA/Employee sign this form?</li> </ul>			
<b>Form IRS Form W-4</b> <ul style="list-style-type: none"> <li>• Did PCA/Employee complete Line 1 to 3?</li> <li>• Did PCA/employee complete Line 4 if applicable?</li> <li>• Did PCA/Employee fill out line 5 or 7 for exemptions, not both?</li> <li>• Did PCA/Employee fill out Line 6 if they wanted additional taxes taken out of their paycheck?</li> <li>• Did PCA/Employee sign this form?</li> <li>• Did you write in the consumer information on line 9?</li> </ul>			
<b>Form M-4: Massachusetts PCA/Employee's Withholding Exemption Certificate</b> ( OPTIONAL- Complete if PCA/Employee claim the diff state exemptions from federal exemptions W-4) <ul style="list-style-type: none"> <li>• Did PCA/Employee complete Line 4?</li> <li>• Did PCA/Employee complete line 5 or line 5D, not both?</li> <li>• Did PCA/Employee sign this form?</li> </ul>			
<b>Form I-9 Employment Eligibility Verification</b> PCA/EMPLOYEE must present original documents at the time of hire It is consumer's responsibility for ensuring this form is properly filled out <ul style="list-style-type: none"> <li>• Did PCA/Employee complete Section 1 and sign this form?</li> <li>• Was ID information documented in section 2?. ID title, number and expiration date if applicable. (Check back of I-9 to view acceptable documents)</li> <li>• Did consumer fill in the date of hire and sign the Certification Section in Section 2?</li> </ul>			
<b>PCA/EMPLOYEE Direct Deposit Form</b> <ul style="list-style-type: none"> <li>• Did PCA/Employee submit a void check or a bank direct deposit form with a banks representative's signature?</li> </ul>			

# Personal Care Attendant Signature Form

## MassHealth

THE COMMONWEALTH OF MASSACHUSETTS  
Executive Office of Health and Human Services

### NORTHEAST ARC

Name of fiscal intermediary (FI) \_\_\_\_\_

- All PCAs hired by a PCA consumer must fill out and sign this form and give it to their employer (the PCA consumer).
- The PCA's employer (the PCA consumer) must submit this form to the FI, along with all other paperwork required by the FI and MassHealth.
- The FI cannot pay a PCA until all required paperwork is received and complete.
- MassHealth and the FI cannot pay a PCA to work
  - when the PCA consumer is in an inpatient facility, such as a hospital or nursing facility; or
  - when the amount of time that has been authorized by MassHealth has been exhausted or is insufficient.
- The PCA must read the rest of this form and sign below before receiving payment from the FI.

I agree to accept the position of personal care attendant (PCA) for \_\_\_\_\_  
(name of PCA consumer).

I understand that my employer is the PCA consumer. My employer is responsible for hiring, firing, training and scheduling PCAs. My employer may select another person (a surrogate) to help manage his or her PCA services. I must notify my employer and the surrogate (if any), of any changes in my circumstances that would affect my ability to perform my duties as a PCA. I must complete and provide accurate Activity Forms (time sheets) to my employer or the FI as soon as I can. The FI will process payroll for my employer. My employer is responsible for giving the check to me (unless I requested that my check be deposited directly into my bank account). I must provide proof of my identity to my employer to complete the Employment Eligibility Verification form (Form I-9), which the Department of Homeland Security requires all employees to complete. (The FI will give my employer this form.)

I understand that the MassHealth PCA program pays for personal care services provided by a PCA only when the PCA provides physical assistance with activities of daily living (ADLs) or instrumental activities of daily living (IADLs) to an eligible PCA consumer who has obtained prior authorization from MassHealth for PCA services. PCA services must be provided in accordance with the PCA consumer's authorized PCA evaluation or reevaluation, service agreement, and MassHealth regulations at 130 CMR 422.410.

I understand that ADLs include physically assisting the PCA consumer with transferring, walking, using medical equipment, taking medications, bathing and grooming, dressing and undressing, passive range-of-motion exercises, eating, and toileting. I understand that IADLs include household services that are essential to the PCA consumer's care such as laundry, shopping, housekeeping, meal preparation and cleanup, transportation to medical appointments, activities such as maintenance of wheelchairs or other medical equipment, completing the paperwork required for receiving personal care services, and other activities approved by MassHealth as being instrumental to the health care needs of the PCA consumer.

I understand that my employer (the PCA consumer) will tell me which of these services require me to provide physical assistance.

I understand that I cannot be paid as a PCA if I am a spouse, parent (if the PCA consumer is a minor child), surrogate, foster parent, or legally responsible relative of the PCA consumer.

**The following describes my relationship to my employer (the PCA consumer). (Please check one.)**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> adult child (18 yrs. or older) of member  | <input type="checkbox"/> daughter-in-law of member | <input type="checkbox"/> son-in-law of member   |
| <input type="checkbox"/> parent of adult (18 yrs. or older) member | <input type="checkbox"/> other relative (describe) | <input type="checkbox"/> nonrelative (describe) |

I certify under pains and penalties of perjury that the information on this signature form, and any accompanying statement that I have provided, has been reviewed and signed by me, and is true, accurate, and complete to the best of my knowledge. I also certify that I understand my duties, rights, and responsibilities as a PCA and that all the information I have provided to my employer (the PCA consumer), to the fiscal intermediary, to the personal care management agency, or to MassHealth is true and accurate to the best of my knowledge. I understand that I may be subject to civil penalties or criminal prosecution for any falsification, omission, or concealment of any material fact contained herein.

Print PCA Name \_\_\_\_\_

Date \_\_\_\_\_

PCA signature \_\_\_\_\_

# Ayudante de atención individual

## Formulario para la firma

# MassHealth

THE COMMONWEALTH OF MASSACHUSETTS  
Executive Office of Health and Human Services

### Nombre del intermediario fiscal (FI, por sus siglas en inglés): \_\_\_\_\_

- Todos los Ayudantes de atención individual (PCA, por sus siglas en inglés) contratados por un usuario de PCA deberán llenar y firmar este formulario y entregárselo a su empleador (el usuario de PCA).
- El empleador de PCA (el usuario de PCA) deberá enviarle este formulario al intermediario fiscal, junto con toda la documentación adicional que exijan el intermediario y MassHealth.
- El FI no podrá realizarle pagos a un PCA hasta que se haya recibido toda la documentación requerida y esta esté completa.
- MassHealth y el FI no podrán pagarle a un PCA por trabajar:
  - cuando el usuario de PCA esté internado en un hospital o centro de enfermería; o
  - cuando la cantidad de tiempo que MassHealth haya autorizado se haya agotado o no sea suficiente.
- El PCA deberá leer el resto de este formulario y firmar en el espacio siguiente antes de recibir pagos del IF.

### Estoy de acuerdo en aceptar el puesto de ayudante de atención individual (PCA, por sus siglas en inglés) para \_\_\_\_\_ (nombre del usuario de PCA).

Entiendo que mi empleador es el usuario de PCA. Mi empleador está a cargo de contratar, despedir, capacitar y elaborar los horarios de los PCA. Mi empleador puede escoger a otra persona (un sustituto) que le ayude a manejar los servicios de PCA. Debo notificarles a mi empleador y al sustituto (si lo hubiera) cualquier cambio en mi situación que afecte mi capacidad para desempeñar mis labores de PCA. Debo llenar y entregarle a mi empleador o al sustituto Formularios de actividad (planillas de control de horas) exactos tan pronto como pueda. El FI procesará los pagos que deba realizarme mi empleador. Mi empleador tendrá la responsabilidad de entregarme el cheque (a menos que yo haya solicitado que mi cheque se deposite directamente en mi cuenta bancaria). Tendré que proporcionarle a mi empleador prueba de mi identidad para llenar el Formulario de verificación de cumplimiento de los requisitos de empleo (Formulario I-9), que el Departamento de Seguridad Nacional (Department of Homeland Security) requiere a todos los empleados. (El FI le entregará a mi empleador este formulario.)

Entiendo que el programa PCA de MassHealth solamente paga por los servicios de atención individual que preste un PCA cuando éste proporcione asistencia física para realizar actividades de la vida diaria (ADLs, por sus siglas en inglés) o actividades instrumentales de la vida diaria (IADLs, por sus siglas en inglés) a un usuario de PCA elegible que haya obtenido autorización previa de MassHealth para recibir servicios de PCA. Los servicios de PCA deberán prestarse de conformidad con la evaluación o reevaluación autorizada del usuario de PCA, con el contrato de servicios y las regulaciones de MassHealth en 130 CMR 422.410.

Entiendo que las ADLs comprenden asistir físicamente al usuario con las actividades cotidianas comprende ayudarlo a trasladarse, a caminar, a utilizar aparatos médicos, a tomar medicamentos, a bañarse y arreglarse, a vestirse y desvestirse, a realizar ejercicios pasivos para mejorar la amplitud de movimientos, a comer y a ir al baño. Entiendo que las IADLs comprenden servicios domésticos esenciales para la atención del usuario, tales como lavar la ropa, hacer las compras, mantener la casa ordenada, preparar las comidas y recoger los platos, llevarlo a citas médicas, realizar el mantenimiento de sillas de ruedas u otros equipos médicos, llenar los documentos requeridos para recibir los servicios de atención individual y otras actividades que MassHealth haya aprobado por ser instrumentales para satisfacer las necesidades relativas al cuidado de la salud del usuario de PCA. Entiendo que mi empleador (el usuario de PCA) me informará en cuáles de estos servicios se requiere que yo le preste asistencia física.

Entiendo que no me podrán pagar como un PCA si soy el cónyuge, el padre/la madre (si el usuario de PCA es un hijo menor de edad), el sustituto, el padre/la madre de crianza o el pariente legalmente responsable del usuario de PCA.

### La siguiente es mi relación con mi empleador (el usuario de PCA). (Por favor marque una opción.)

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Hijo adulto (de 18 años o más) del afiliado     | <input type="checkbox"/> Nuera del afiliado       | <input type="checkbox"/> Yerno del afiliado         |
| <input type="checkbox"/> Padre/madre del afiliado adulto (18 años o más) | <input type="checkbox"/> Otro pariente (describa) | <input type="checkbox"/> No soy pariente (describa) |

Certifico bajo los castigos y penas de perjurio que la información que contiene este formulario para la firma y toda declaración adjunta que yo haya suministrado, han sido revisadas y firmadas por mí y son verdaderas, exactas y completas a mi mejor entender. También certifico que entiendo mis deberes, derechos y responsabilidades como PCA y que toda la información que he proporcionado a mi empleador (el usuario de PCA), al intermediario fiscal, a la agencia de administración de atención individual o a MassHealth es verdadera y exacta a mi mejor entender. Entiendo que yo podría ser objeto de sanciones de carácter civil o de denuncia penal por cualquier falsificación, omisión u ocultación de cualquier hecho fundamental incluido en este documento.

Nombre del PCA en imprenta: \_\_\_\_\_ Firma del PCA y fecha: \_\_\_\_\_

Firma del PCA: \_\_\_\_\_

# Form W-4 (2012)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-4, at [www.irs.gov/w4](http://www.irs.gov/w4). Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: <ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$1,900 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .	<b>F</b> _____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less "1"</b> if you have three to seven eligible children or <b>less "2"</b> if you have eight or more eligible children.</li> <li>• If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child . . . . .</li> </ul>	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b> _____
	For accuracy, <b>complete all worksheets that apply.</b> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p>	OMB No. 1545-0074  <span style="font-size: 2em; font-weight: bold;">2012</span>
1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5 _____	
6 Additional amount, if any, you want withheld from each paycheck	6 \$ _____	
7 I claim exemption from withholding for 2012, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶		<b>Date</b> ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

**Deductions and Adjustments Worksheet**

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

<b>1</b>	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$ . . . . .	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2012 adjustments to income and any additional standard deduction (see Pub. 505)	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2012 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter "-0-" . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$3,800 and enter the result here. Drop any fraction . . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1 . . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . .	<b>10</b>	_____

**Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)**

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3" . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____

**Note.** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$70,000	\$570	\$0 - \$35,000	\$570
5,001 - 12,000	1	8,001 - 15,000	1	70,001 - 125,000	950	35,001 - 90,000	950
12,001 - 22,000	2	15,001 - 25,000	2	125,001 - 190,000	1,060	90,001 - 170,000	1,060
22,001 - 25,000	3	25,001 - 30,000	3	190,001 - 340,000	1,250	170,001 - 375,000	1,250
25,001 - 30,000	4	30,001 - 40,000	4	340,001 and over	1,330	375,001 and over	1,330
30,001 - 40,000	5	40,001 - 50,000	5				
40,001 - 48,000	6	50,001 - 65,000	6				
48,001 - 55,000	7	65,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 72,000	9	95,001 - 120,000	9				
72,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

**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 who claims no withholding allowances; 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 possessions 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.

## Instructions

Read all instructions carefully before completing this form.

**Anti-Discrimination Notice.** It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

### What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

### When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

### Filling Out Form I-9

#### Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

**Noncitizen nationals of the United States** are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

**Employers should note** the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

#### Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

#### Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

#### Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

### Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A. If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B. If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C. If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B; and:
  1. Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
  2. Record the document title, document number, and expiration date (if any) in Block C; and
  3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

### What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

### USCIS Forms and Information

To order USCIS forms, you can download them from our website at [www.uscis.gov/forms](http://www.uscis.gov/forms) or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at [www.uscis.gov](http://www.uscis.gov) or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at [www.uscis.gov/e-verify](http://www.uscis.gov/e-verify) or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at [www.uscis.gov](http://www.uscis.gov).

### Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

### Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.



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**Paperwork Reduction Act**

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Verification** (To be completed and signed by employee at the time employment begins.)

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) \_\_\_\_\_
- An alien authorized to work (Alien # or Admission #) \_\_\_\_\_  
until (expiration date, if applicable - month/day/year)

Employee's Signature	Date (month/day/year)
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**Preparer and/or Translator Certification** (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

**Section 2. Employer Review and Verification** (To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

**CERTIFICATION:** I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) \_\_\_\_\_ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)

**Section 3. Updating and Reverification** (To be completed and signed by employer.)

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)	
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.		
Document Title: _____	Document #: _____	Expiration Date (if any): _____

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 document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)
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## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

### LIST A

Documents that Establish Both  
Identity and Employment  
Authorization

### LIST B

Documents that Establish  
Identity

### LIST C

Documents that Establish  
Employment Authorization

	OR	
1. U.S. Passport or U.S. Passport Card		1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	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, gender, height, eye color, and address	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	4. Voter's registration card	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	5. U.S. Military card or draft record	
	6. Military dependent's ID card	5. Native American tribal document
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	
9. Driver's license issued by a Canadian government authority	6. U.S. Citizen ID Card (Form I-197)	
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	<b>For persons under age 18 who are unable to present a document listed above:</b>	
	10. School record or report card	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	
		8. Employment authorization document issued by the Department of Homeland Security

**Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)**

FORM  
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 1/12



Print full name .....  
Print home address .....

Social Security no. ....  
City ..... State ..... Zip .....

**Employee:**

File this form or Form W-4 with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

**Employer:**

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

1. Your personal exemption. Write the figure "1." If you are age 65 or over or will be before next year, write "2" .....
2. If married and if exemption for spouse is allowed, write the figure "4." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5." See Instruction C. ....
3. Write the number of your qualified dependents. See Instruction D. ....
4. Add the number of exemptions which you have claimed above and write the total. ....
5. Additional withholding per pay period under agreement with employer \$ \_\_\_\_\_
  - A.  Check if you will file as head of household on your tax return.
  - B.  Check if you are blind.
  - C.  Check if spouse is blind and not subject to withholding.
  - D.  Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

**EMPLOYER: DO NOT withhold if Box D is checked.**

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date ..... Signed .....

**THIS FORM MAY BE REPRODUCED**

**THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE**

**A. Number.** If you claim **more** than the correct number of exemptions, civil and criminal penalties may be imposed. You may claim a smaller number of exemptions. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income.

**If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.**

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

**B. Changes.** You may file a new certificate at any time if the number of exemptions **increases**. You **must** file a new certificate within 10 days if the number of exemptions previously claimed by you **decreases**. For example, if during the year your dependent son's income indicates that you will not provide over half of his support for the year, you must file a new certificate.

**C. Spouse.** If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a wife or husband, write "4" in line 2. Using "4" is the withholding system adjustment for the \$4,400 exemption for a spouse.

**D. Dependent(s).** You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

**You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.**

**If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.**

**IF THE ALLOWABLE MASSACHUSETTS WITHHOLDING EXEMPTIONS ARE THE SAME AS YOU ARE CLAIMING FOR U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.**

**Northeast ARC**  
PCA FISCAL INTERMEDIARY  
6 SOUTHSIDE RD. DANVERS, MA 01923  
(978) 762-8307 FAX (978) 750-3639

**Direct Deposit Application**

PCA's Name \_\_\_\_\_

Consumer # \_\_\_\_\_ Consumer's Name \_\_\_\_\_

**ACCOUNT INFORMATION**

Bank Name \_\_\_\_\_

Bank Routing # \_\_\_\_\_ Bank Account # \_\_\_\_\_

This is a \_\_\_\_\_ Checking Account \_\_\_\_\_ Savings Account

**For a checking account please attach a voided check or a copy of a check. For a savings account please attach a document from your bank indicating the routing number and account number. Do not attach a deposit slip. We will not process this application without a voided check, a copy of a check, or a document from your bank indicating the routing number and account number.**

**ATTACH COPY OF VOIDED CHECK HERE...!  
DO NOT STAPLE PLEASE, USE GLUE OR TAPE.**

I hereby authorize my employer (hereinafter "Company") to deposit any amounts owed me by initiating credit entries to my account at the financial institution (hereinafter "Bank") indicated on this form. Further, I authorize the Bank to accept and to credit any credit entries indicated by the Company to my account. In the event that the Company deposits funds erroneously into my account, I authorize the Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until the Company and the Bank have received written notice from me of its termination in such time and in such manner as to afford the Company and the Bank reasonable opportunity to act on it.

PCA's Signature \_\_\_\_\_ Date \_\_\_\_\_