



EMPLOYEE-EMPLOYER RELATIONSHIP DISCLOSURE

Employee Name	Member Name	Employer of Record (EOR) Name

Employee-Employer Relationship Determination

Background. Employees providing domestic services such as personal care may be exempt from some payroll taxes. This is based on the employee’s age and relationship to the Employer of Record (EOR). The EOR is listed above and is either the Member or their designee. Consumer Direct Care Network (CDCN) will apply any exemptions based on the relationships identified below.

Instructions to Employee. CHOOSE ONLY ONE DESCRIPTION BELOW. Check the box that best describes your relationship to the Employer of Record (EOR) named above.

Child of EOR. I am less than 21 years old. The EOR is my parent. I am the child (including adoptive child) of the EOR. I am also less than 21 years old.

Child of EOR. I am 21 years old or older. The EOR is my parent. I am the child (including adoptive child) of the EOR. I am also 21 years old or older.

Spouse of EOR. The EOR is my husband or wife.

Parent of EOR. The EOR is my son or daughter (including adoptive child). Please answer additional questions below.

Yes No The EOR (my son or daughter) has a child or step child that lives in the home.

Yes No The EOR is (1) a widow or widower; (2) divorced; or (3) married and lives with a spouse but the spouse can’t care for their child or step child due to a mental or physical condition. The spouse is unable to provide care for at least 4 straight weeks in 3 months.

Yes No The EOR’s child or stepchild is less than 18 years old or needs personal care from an adult. Care is needed for at least 4 straight weeks in 3 months due to a mental or physical condition.

Relative not described above. The EOR is my aunt, uncle, sibling, grandparent, grandchild or other relative not specifically listed above.

Please describe the relationship: _____.

Not related to the EOR. I am not related by blood, marriage or adoption to the EOR.





EMPLOYEE-EMPLOYER RELATIONSHIP DISCLOSURE

Important Notes:

- If employee and EOR qualify for tax exemptions, they must be taken. Exemptions cannot be waived.
- If employee’s earnings are exempt from these taxes, they may not qualify for related benefits. An example is unemployment insurance.
- Exemptions are based on the relationship between the employee and EOR. The Member may or may not be the EOR.

Employee-Member Live-in Determination

Background. Employees that live under the same roof as the Member receiving services may be exempt from federal minimum wage and overtime regulations.

Instructions to Employee. Do you live under the same roof as the Member receiving services? Check Yes or No below.

<input type="checkbox"/> Yes <input type="checkbox"/> No Employee resides at the same residence as the Member receiving services.

Acknowledgements

Employee and EOR attest the relationships defined above are accurate. This may show that the employee and EOR are exempt from some taxes. Explanations of exemptions are provided below. If these relationships change, employee must notify CDCN within 5 days. If CDCN is not notified of changes, employee may have to pay back money that should have been withheld from pay.

If Employee checked “Yes” above indicating they live at the same residence as the Member receiving services, they understand and declare they are not subject to overtime requirements of the Fair Labor Standards Act for Domestic Care Workers (Title 29, Subtitle B, Chapter V, Subchapter A, Part 552).

Employee Signature *Date* *Employer of Record Signature* *Date*

Explanation of Employee Exemptions

Relationship to EIN Holder (Employer of Record)	FICA	FUTA	SUTA
Spouse	Exempt	Exempt	Exempt
Parent (including adoptive and step parent)	*Exempt **Subject to Tax	Exempt	Exempt
Child age 18-20	Exempt	Exempt	Exempt
All other Relationships	Subject to Tax	Subject to Tax	Subject to Tax
No Relationship	Subject to Tax	Subject to Tax	Subject to Tax

*Exempt if answered “No” to any of the 3 questions on page 1 regarding care for the EOR’s child.

**Subject to Tax if answered “Yes” to all 3 questions on page 1 regarding care for the EOR’s child.

